



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. 0441 , s. 2023

October 3, 2023

SUBMISSION OF PROPORTIONAL VACATION PAY (PVP) REPORT FOR SY 2022-2023

To: Public Schools District Supervisors
Central School Principals
Public Elementary & Secondary School Heads
SICs/TICs and all others concerned

1. Pursuant to DepEd Memorandum No. 053, s. 2023 dated September 05, 2023, re Computation of Public Teachers' Proportional Vacation Pay (PVP) for School Year (SY) 2022-2023, teachers who have continuous services from August 22, 2022 to July 07, 2023 shall be entitled to 52 days total PVP.
2. The factor **0.224** shall be used for the computation of absences and PVP.
3. Since the 16 days Christmas Vacation has already been paid to the teachers having received it in full their December 2022 salary, the number of summer vacation days earned from July 08, 2023 to August 28, 2023 (or the PVP period) shall be **52 days**. Therefore, a teacher who has no absences for the previous school year shall be entitled to **52 days PVP** and whose salaries shall be paid in full for July 08, 2023 to August 28, 2023.
4. Teachers with less than 52 PVP days, the amounts corresponding to the overpayment of their salaries in July 08, 2023 to August 28, 2023 shall be deducted in their November or December salaries.
5. To fast track your reports, you may refer to the attached DepEd Memorandum No. 053, s. 2023 and please see also the attached guide in preparing the Summary of Absences and the Proportional Vacation Pay (PVP) Report.
6. Retired & resigned teachers for SY 2022-2023 with Certificate of Last Payment (CLP) and Newly Hired teachers (Division Paid) should be reported in a separate sheet or in the last part of the PVP report.
7. All teachers under station 592 (Division Office) and 602 (Senior High School) already included in regular monthly payroll worksheet should be added to the proportional vacation pay report in their respective school where he/she is actually assigned together with the summary of absences without pay for SY 2022-2023.



Address: 0050 Lino Chatto Drive Barangay Cogon,
Tagbilaran City, Bohol
Telephone No.: (038) 411-2544
Email Address: deped.bohol@deped.gov.ph



8. The PVP Report for SY 2022-2023 together with the Summary of Absences **Without Pay** for SY 2022-2023 must be submitted to the Administrative Officer II.
9. The Administrative Officer II will be responsible in checking and validating the accuracy of data and likewise the submission of the said report to the Division Payroll Services Unit (DPSU) on or before October 16, 2023.
10. For your information, guidance and strict compliance.


EVANGEL M. LUMINARIAS Ph.D., CESO V
Schools Division Superintendent 

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Republic of the Philippines
Department of Education

SEP 05 2023

DepEd MEMORANDUM
No. **053**, s. 2023

**COMPUTATION OF PUBLIC SCHOOL TEACHERS' PROPORTIONAL VACATION PAY
FOR SCHOOL YEAR 2022-2023**

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

- Pursuant to Civil Service Commission-Memorandum Circular (CSC-MC) No. 41, s. 1998 (Omnibus Rules on Leave), as amended by CSC MC No. 9, s. 2012 (Amendment to Section 6 [Teacher's Leave] Rule XVI of Omnibus Rules on Leave), the 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 summer/long vacation. The total PVP earned by teachers shall be computed in proportion to the number of days teachers have served during the school year. The Department shall provide computation every school year.
- In this regard, the Department of Education (DepEd) provides the field offices with the guidelines on the **Computation of the Proportional Vacation Pay for School Year (SY) 2022-2023** for all public elementary and secondary school teachers. In the computation of the PVP, vacation service credits may be used to offset the absences of a teacher due to illness as prescribed under DepEd Order (DO) No. 53, s. 2003 titled Updated Guidelines on Grant of Vacation Service Credits to Teachers, or to offset proportional deduction in vacation salary due to absence for personal reasons or late appointment under Rule I (11) of MC 41, s. 1998.
- For SY 2022-2023, teachers who rendered continuous service from August 22, 2022 to July 7, 2023, shall be entitled to a total of **68 days PVP** from school break and Christmas vacation days, computed as follows:

Actual Number of Days Served (August 22, 2022 to July 7, 2023)	320 days
Less:	
Number of Christmas vacation days earned (December 19, 2022 to January 3, 2023)	- 16 days
Total Actual Number of Days Served	304 days
Number of Long School Break (July 8, 2023 to August 28, 2023)	52 days
Plus:	
Number of Christmas vacation days earned (December 19, 2022 to January 3, 2023)	+16 days
Total PVP earned (Long School Break and Christmas Vacation)	68 days

4. Below is the derivative factor/multiplier to be used for the computation of absences and PVP for SY 2022-2023:

$$\begin{aligned}\text{Multiplier/Factor} &= \text{Total PVP Earned} / \text{Total Actual No. of Days Served} \\ &= 68 \text{ days} / 304 \text{ days} \\ &= 0.224\end{aligned}$$

5. For any clarifications or 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 or at telephone numbers (02) 8633-9345 and 8636-6546.

6. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:


GLORIA J. LAMIL-MERCADO
Undersecretary

References:

DepEd Order (Nos. 53, s. 2003) and 84, s. 2003
DepEd Memorandum No. 077, s. 2022



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

BENEFITS	RULES AND REGULATIONS
CALENDAR, SCHOOL	SCHOOLS
CLASSES	SERVICE
LEAVE	TEACHERS

SY 2022 - 2023 PROPORTIONAL VACATION PAY

08/22/2022 to 07/07/2023 - 320 days No. of School Days
 07/08/2023 to 08/28/2023 - 52 days Summer Vacation
 12/19/2022 to 01/03/2023 - 16 days Christmas Vacation
 Factor for absence/day - 0.224 **FACTOR** (52 + 16) / 304

Total Number of days absent	PVP days to be deducted	Entitled PVP Days	Period Covered	
			From	To
0	- 2	0	7/8/2023	8/28/2023
3	- 6	1	7/8/2023	8/27/2023
7	- 11	2	7/8/2023	8/26/2023
12	- 15	3	7/8/2023	8/25/2023
16	- 20	4	7/8/2023	8/24/2023
21	- 24	5	7/8/2023	8/23/2023
25	- 29	6	7/8/2023	8/22/2023
30	- 33	7	7/8/2023	8/21/2023
34	- 37	8	7/8/2023	8/20/2023
38	- 42	9	7/8/2023	8/19/2023
43	- 46	10	7/8/2023	8/18/2023
47	- 51	11	7/8/2023	8/17/2023
52	- 55	12	7/8/2023	8/16/2023
56	- 60	13	7/8/2023	8/15/2023
61	- 64	14	7/8/2023	8/14/2023
65	- 69	15	7/8/2023	8/13/2023
70	- 73	16	7/8/2023	8/12/2023
74	- 78	17	7/8/2023	8/11/2023
79	- 82	18	7/8/2023	8/10/2023
83	- 87	19	7/8/2023	8/9/2023
88	- 91	20	7/8/2023	8/8/2023
92	- 95	21	7/8/2023	8/7/2023
96	- 100	22	7/8/2023	8/6/2023
101	- 104	23	7/8/2023	8/5/2023
105	- 109	24	7/8/2023	8/4/2023
110	- 113	25	7/8/2023	8/3/2023
114	- 118	26	7/8/2023	8/2/2023
119	- 122	27	7/8/2023	8/1/2023
123	- 127	28	7/8/2023	7/31/2023
128	- 131	29	7/8/2023	7/30/2023
132	- 136	30	7/8/2023	7/29/2023
137	- 140	31	7/8/2023	7/28/2023
141	- 145	32	7/8/2023	7/27/2023
146	- 149	33	7/8/2023	7/26/2023
150	- 154	34	7/8/2023	7/25/2023
155	- 158	35	7/8/2023	7/24/2023
159	- 162	36	7/8/2023	7/23/2023
163	- 167	37	7/8/2023	7/22/2023
168	- 171	38	7/8/2023	7/21/2023
172	- 176	39	7/8/2023	7/20/2023
177	- 180	40	7/8/2023	7/19/2023
181	- 185	41	7/8/2023	7/18/2023
186	- 189	42	7/8/2023	7/17/2023
190	- 194	43	7/8/2023	7/16/2023
195	- 198	44	7/8/2023	7/15/2023
199	- 203	45	7/8/2023	7/14/2023
204	- 207	46	7/8/2023	7/13/2023
208	- 212	47	7/8/2023	7/12/2023
213	- 216	48	7/8/2023	7/11/2023
217	- 220	49	7/8/2023	7/10/2023
221	- 225	50	7/8/2023	7/9/2023
226	- 229	51	7/8/2023	7/8/2023
230	- 234	52		
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For those who have rendered service after christmas vacation, i.e. effective January 4, 2023 onwards, multiply the total number of days served by the factor for absence / day = 0.224

COMPUTATION ON HOW TO GET ENTITLED PVP DAYS AFTER CHRISTMAS VACATION

JANUARY	4 - 31	=	28	days
FEBRUARY	1 - 28	=	28	days
MARCH	1 - 31	=	31	days
APRIL	1 - 30	=	30	days
MAY	1 - 31	=	31	days
JUNE	1 - 30	=	30	days
JULY	1 - 7	=	7	days
Total No. of days served after Christmas:			185	x 0.224 = 41.44 or
				41 days

First Day of Service		Total No. of days served	Entitled PVP DAYS	Period Covered	
From	To			From	To
01/04/2023	- 01/05/2023	185 - 185	41	7/8/2023	8/18/2023
01/06/2023	- 01/10/2023	184 - 180	40	7/8/2023	8/17/2023
01/11/2023	- 01/14/2023	179 - 176	39	7/8/2023	8/16/2023
01/15/2023	- 01/19/2023	175 - 171	38	7/8/2023	8/15/2023
01/20/2023	- 01/23/2023	170 - 167	37	7/8/2023	8/14/2023
01/24/2023	- 01/28/2023	166 - 162	36	7/8/2023	8/13/2023
01/29/2023	- 02/01/2023	161 - 158	35	7/8/2023	8/12/2023
02/02/2023	- 02/05/2023	157 - 154	34	7/8/2023	8/11/2023
02/06/2023	- 02/10/2023	153 - 149	33	7/8/2023	8/10/2023
02/11/2023	- 02/14/2023	148 - 145	32	7/8/2023	8/9/2023
02/15/2023	- 02/19/2023	144 - 140	31	7/8/2023	8/8/2023
02/20/2023	- 02/23/2023	139 - 136	30	7/8/2023	8/7/2023
02/24/2023	- 02/28/2023	135 - 131	29	7/8/2023	8/6/2023
03/01/2023	- 03/04/2023	130 - 127	28	7/8/2023	8/5/2023
03/05/2023	- 03/09/2023	126 - 122	27	7/8/2023	8/4/2023
03/10/2023	- 03/13/2023	121 - 118	26	7/8/2023	8/3/2023
03/14/2023	- 03/18/2023	117 - 113	25	7/8/2023	8/2/2023
03/19/2023	- 03/22/2023	112 - 109	24	7/8/2023	8/1/2023
03/23/2023	- 03/27/2023	108 - 104	23	7/8/2023	7/31/2023
03/28/2023	- 03/31/2023	103 - 100	22	7/8/2023	7/30/2023
04/01/2023	- 04/05/2023	99 - 95	21	7/8/2023	7/29/2023
04/06/2023	- 04/09/2023	94 - 91	20	7/8/2023	7/28/2023
04/10/2023	- 04/13/2023	90 - 87	19	7/8/2023	7/27/2023
04/14/2023	- 04/18/2023	86 - 82	18	7/8/2023	7/26/2023
04/19/2023	- 04/22/2023	81 - 78	17	7/8/2023	7/25/2023
04/23/2023	- 04/27/2023	77 - 73	16	7/8/2023	7/24/2023
04/28/2023	- 05/01/2023	72 - 69	15	7/8/2023	7/23/2023
05/02/2023	- 05/06/2023	68 - 64	14	7/8/2023	7/22/2023
05/07/2023	- 05/10/2023	63 - 60	13	7/8/2023	7/21/2023
05/11/2023	- 05/15/2023	59 - 55	12	7/8/2023	7/20/2023
05/16/2023	- 05/19/2023	54 - 51	11	7/8/2023	7/19/2023
05/20/2023	- 05/24/2023	50 - 46	10	7/8/2023	7/18/2023
05/25/2023	- 05/28/2023	45 - 42	9	7/8/2023	7/17/2023
05/29/2023	- 06/02/2023	41 - 37	8	7/8/2023	7/16/2023
06/03/2023	- 06/06/2023	36 - 33	7	7/8/2023	7/15/2023
06/07/2023	- 06/10/2023	32 - 29	6	7/8/2023	7/14/2023
06/11/2023	- 06/15/2023	28 - 24	5	7/8/2023	7/13/2023
06/16/2023	- 06/19/2023	23 - 20	4	7/8/2023	7/12/2023
06/20/2023	- 06/24/2023	19 - 15	3	7/8/2023	7/11/2023
06/25/2023	- 06/28/2023	14 - 11	2	7/8/2023	7/10/2023
06/29/2023	- 07/03/2023	10 - 6	1	7/8/2023	7/9/2023
07/04/2023	- 07/07/2023	5 - 2	0	7/8/2023	7/8/2023

August	22-31, 2023	10
September	01-30, 2023	30
October	01-31, 2023	31
November	01-30, 2023	30
December	01-31, 2023	31
January	01-31, 2023	31
February	01-28, 2023	28
March	01-31, 2023	31
April	01-30, 2023	30
May	01-31, 2023	31
June	01-30, 2023	30
July	01-07, 2023	7

PVP days for Summer:		
July	08-31, 2023	24
August	01-28, 2023	28
		<u>52</u>

TOTAL	<u>320</u>	
Less: PVP days for Christmas	16	(Dec. 19, 2022 - Jan. 3, 2023)
Total Number of School Days	<u>304</u>	

Guide in Preparing the SUMMARY OF ABSENCES (SOA) for SY 2022 – 2023

1. The order of the names in the Summary of Absences should be according to the order of the names listed in the PVP Report.
2. Include in the list all teaching who have not incurred absences or have absences with pay or offsetted to service credits (OSC).
3. Please indicate zero or dash (-) for those months with no absences or with absences with pay or offsetted to service credits. These absences with pay or offsetted to service credits do not affect in the computation of Proportional Vacation Pay (PVP).
4. Only absences without pay (excluding Christmas vacation) will affect in the computation of PVP and must be indicated monthly.
5. DO NOT indicate specific dates of absences but only the TOTAL NO. of absences without pay per month.
6. Absences from July 08, 2023 to August 28, 2023 and December 19, 2022 until January 3, 2023 should not be included since it is still part of the long vacation and Christmas vacation respectively.
7. Only absences without pay should be summed up (excluding absences with pay or offsetted to service credit).
9. Equivalent PVP days to be deducted and entitled PVP days should be taken from the PVP table. The table varies every year depending on the start and end of the school year. (*see Deped Memo No. 053 s. 2023*)
10. The **First Day of Service (FDS)** of newly hired teaching personnel should be correctly indicated. FDS must be the actual date of first day of service but not earlier than the date of signing the appointment or the date indicated by the Civil Service Commission at the lower part of the appointment.
11. The data in the columns **Total number of absences without pay, Equivalent PVP days to be deducted and Entitled PVP days** are needed in the preparation of the PVP report.

Guide in Preparing the PROPORTIONAL VACATION PAY (PVP) Report for SY 2022 – 2023

1. **Inclusive Period of Service.** The beginning and end of the school year for those teachers who served from the start until the end of the school year (**08/22/22 – 07/07/23**).
 - 1A. For *newly-hired teaching personnel*, the Inclusive Period of Service should be from the date of his/her FDS until the end of the school year.
 - 1B. For *retired/resigned teaching personnel*, Inclusive Period of Service should be the beginning of the school year until the last day of service (date before the effectivity of retirement/resignation).
2. **Absence w/o Pay during the SY.** The inclusive dates of the incurred absences without pay. For teachers with no absences, please indicate **NONE** in the column.
3. **Long Vacation Salary Due Inclusive Dates.** If the teacher *has not incurred absences w/o pay within the school year*, he/she is entitled to full PVP (**7/08/2023 - 8/28/2023**). But for those teachers *who have incurred absences without pay for the School Year*, the inclusive period should be deducted with the equivalent PVP days (Please refer to *Deped Memo No. 053 s. 2023*).

Example:

The total absences of 5 days is 1 day equivalent for PVP deduction (52-1=51 days), instead of 7/08/2023 to 8/28/2023, reflected in the column must be **7/08/2023 to 8/27/2023** (computed as: the end of the vacation period is 08/28/22 less 1 day equivalent PVP deduction, the entitled PVP is only until 08/27/23).

4. **Total Days.** This refers to the total number of incurred absences without pay.

5. **Entitled No. of Days.** The Total PVP Days after the deduction of the equivalent PVP Days.
6. **Overpaid No. of Days.** The equivalent PVP days to be deducted based on the total number of absences. Please leave blank for those teachers who have not incurred absences without pay. Teachers who have incurred absences without pay, retirees, and newly hired teachers the equivalent PVP Days deduction must be shown.

Examples of PVP Report Columns 1 to 6

A. A Teacher who have not incurred absences without pay

Inclusive Period of Service	Absences W/O Pay During the SY	Long Vac. Salary due Inclusive Period	Total Days	Entitled No. of Day	Overpaid No. of Day
8/22/2022 – 7/07/2023	NONE	7/08/2023 – 8/28/2023	0	52	

B. A Teacher who have incurred absences without pay on October 3-7, 2022

Inclusive Period of Service	Absences W/O Pay During the SY	Long Vac. Salary due Inclusive Period	Total Days	Entitled No. of Day	Overpaid No. of Day
8/22/2022 – 7/07/2023	10/3/2022-10/7/2022	7/08/2023-8/27/2023	5	51	1

C. A Newly-Hired Teacher with November 3, 2022 as his/her First Day of Service (included in the Regular Payroll before the long vacation)

Inclusive Period of Service	Absences W/O Pay During the SY	Long Vac. Salary due Inclusive Period	Total Days	Entitled No. of Day	Overpaid No. of Day
11/03/2022 – 7/07/2023	NONE	7/08/2023 -8/12/2023	0	36	16

D. A Newly-Hired Teacher with January 4, 2023 as his/her First Day of Service (included in the Regular Payroll before the long vacation)

Inclusive Period of Service	Absences W/O Pay During the SY	Long Vac. Salary due Inclusive Period	Total Days	Entitled No. of Day	Overpaid No. of Day
01/04/2023 – 7/07/2023	NONE	7/08/2023 -8/17/2023	0	41	11

E. A Retired/Resigned Teacher with effectivity on February 1, 2023.

Inclusive Period of Service	Absences W/O Pay During the SY	Long Vac. Salary due Inclusive Period	Total Days	Entitled No. of Day	Overpaid No. of Day
08/22/2022 – 01/31/2023	NONE	7/08/2023 – 8/09/2023	0	33	