



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
DEPARTMENT OF EDUCATION  
DepEd Complex, Meralco Avenue, Pasig City



**Tanggapan ng Kalihim**  
**Office of the Secretary**

Direct Line: 633-7208 / 7228  
Fax: 636-4876  
DETxt: 0919-4560027  
E-Mail Address: [osec@deped.gov.ph](mailto:osec@deped.gov.ph)  
Website: <http://www.deped.gov.ph>

DepED MEMORANDUM  
No. **189**, s. 2004

**April 27, 2004**

COMPUTATION OF PROPORTIONAL VACATION PAY FOR TEACHERS  
SCHOOL YEAR 2003-2004

To: Regional Directors  
Schools Division/City Superintendents  
Heads, Public Elementary and Secondary Schools

- This is to provide the field offices a uniform basis with the computation of the Proportional Vacation Pay (PVP) entitled to an elementary/secondary teacher under the teacher/s leave basis.
- Teachers who have rendered continuous services for this School Year from June 09, 2003 to April 02, 2004, shall be entitled to sixty five (65) days PVP from April 03 to June 06, 2004, computed as follows:

Total no. of days served (June 09, 2003 to April 02, 2004)	=	299 days
Less: Christmas vacation days (December 20, 2003 to January 04, 2004)	=	<u>- 16 days</u>
Actual days served	=	283 days
Multiply factor	= x	<u>.286</u>
Total PVP including Christmas vacation days	=	81
Less: Christmas vacation	=	<u>-16 days</u>
PVP earned from April 03 to June 06, 2004	=	65 days

Derivation of factor .286

No. of summer vacation days (April 03, 2004 to June 06, 2004)	=	65 days
Add: No. of Christmas vacation days	=	<u>+16 days</u>
Total PVP including Christmas vacation divided by actual days served		81 283
Factor		.286

- Factor .286 shall be used for the computation of absences and PVP due this School Year.
- Immediate dissemination of this Memorandum is desired.

  
EDILBERTO C. DE JESUS  
Secretary 