



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

MAY 04 2005

DEPED MEMORANDUM  
 No. **136**, s. 2005

**COMPUTATION OF PROPORTIONAL VACATION PAY FOR TEACHERS  
 SCHOOL YEAR 2004-2005**

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

1. This is to provide the field offices with a uniform basis in computing the Proportional Vacation Pay (PVP) an elementary/secondary teacher on the teachers' leave basis is entitled to for services rendered during school year 2004-2005.

2. Teachers who rendered continuous services for school year 2004-2005 from June 7, 2004 to April 1, 2005 (for elementary schools) and from June 21, 2004 to April 15, 2005 (for secondary schools) shall be entitled to sixty-five (65) days PVP from April 1 to June 5, 2005 (for elementary schools) and fifty-one (51) days from April 15 to June 5, 2005 (for secondary schools), computed as follows:

2.1. For Elementary Schools

Total number of days served (June 7, 2004 to April 1, 2005)	299 days
Less: Christmas vacation days (December 22, 2004 to January 2, 2005)	<u>-12 days</u>
Actual days served	287 days
Multiply factor	x .268
Total PVP including Christmas vacation days	<u>77</u>
Less: Christmas Vacation	<u>- 12</u>
PVP earned from April 12 to June 5, 2005)	65 days

Derivation of factor .268

Number of summer vacation days (April 2, 2005 to June 5, 2005)	65 days
Add: Number of Christmas vacation days	<u>+12 days</u>
Total PVP including Christmas vacation	77 days
Divided by actual days served	<u>287 days</u>
Factor	.268

2.2. For Secondary Schools

Total number of days served (June 21, 2004 to April 15, 2005)	299 days
Less: Christmas vacation days (December 22, 2004 to January 2, 2005)	<u>-12 days</u>
Actual days served	287 days
Multiply factor	x <u>.220</u>
Total PVP including Christmas vacation days	63
Less: Christmas Vacation PVP earned from April 16 to June 5, 2005)	<u>- 12</u>
	51 days

Derivation of factor .220

Number of summer vacation days (April 16, 2005 to June 5, 2005)	51 days
Add: Number of Christmas vacation days	+ <u>12 days</u>
Total PVP including Christmas vacation	63 days
Divided by actual days served	<u>287 days</u>
Factor	.220

- Factor .268 for elementary schools and .220 for secondary schools shall be used in the computation of absences and PVP due school year 2004-2005.
- Immediate dissemination of this Memorandum is desired.

  
**FLORENCIO B. ABAD**  
*Secretary*

Reference: DepED Memorandum: No. 189, s: 2004

Allotment: 1—(D.O. 50-97)

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

SALARY  
SERVICE  
TEACHERS