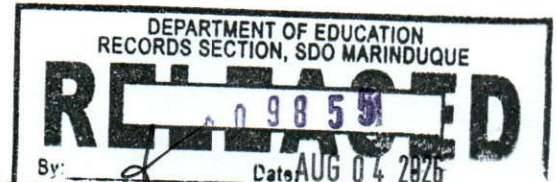




Republic of the Philippines
Department of Education
SCHOOLS DIVISION OF MARINDUQUE



Office of the Schools Division Superintendent

MEMORANDUM

OSDS-PS-2026-030

TO: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Heads of all Public Elementary, Secondary, and Integrated Schools
All Others Concerned

FROM: **LYNN G. MENDOZA, EdD**
OIC, Schools Division Superintendent

SUBJECT: **DISSEMINATION OF DEPED MEMORANDUM NO. 040, S. 2026**
(GUIDELINES ON PUBLIC SCHOOL TEACHERS' PROPORTIONAL
VACATION PAY FOR SCHOOL YEAR 2025-2026)

DATE: August 03, 2026

1. For information and guidance of all concerned, attached is a copy of DepEd Memorandum No. 040, s. 2026 dated June 24, 2026 re: "*Guidelines on Public School Teachers' Proportional Vacation Pay for School Year 2025-2026*", which is self-explanatory.
2. The School Administrative Officer II shall provide the list of teachers with PVP deductions and notify the same thru the Personnel Unit. Meanwhile, the teacher has the option to offset the PVP deductions through his/her vacation service credit earned if there is any or else, it will be deducted to their vacation salary.
3. Also attached is the form for Authorization to Use Service Credit to Offset PVP.
4. Immediate dissemination of the contents of this Memorandum is desired.



Address: T. Roque St., Malusak, Boac, Marinduque
Tel. No.: (042) 754-0247 • Fax No.: (042) 332-1611
Email: marinduque@deped.gov.ph
Website: <https://depedmarinduque.com>

**AUTHORIZATION TO USE SERVICE CREDIT TO OFFSET PROPORTIONAL
DEDUCTION**

Date: _____
Employee Name: _____
Employee Number: _____
First Day of Service (for newly-hired): _____

_____ I hereby authorize the deduction of my service credit to offset PVP deduction
_____ Number of service credit to be use

_____ I will not use my available service credit to offset my PVP deduction

Signature over printed Name / Date
Teacher

Acknowledged by:

Signature over printed Name / Date
Administrative Officer II

Noted by:

Signature over printed Name / Date
School Head



Address: T. Roque St., Malusak, Boac, Marinduque
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Republic of the Philippines
Department of Education

JUN 24 2026

DepEd MEMORANDUM
No. **040**, s. 2026

**GUIDELINES ON PUBLIC SCHOOL TEACHERS' PROPORTIONAL VACATION
PAY FOR SCHOOL YEAR 2025-2026**

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

1. As stipulated in Civil Service Commission (CSC) Memorandum Circular (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 break. The total PVP earned by teachers is proportionate to the number of days served during the school year. Computation of the PVP shall be provided by the Department of Education (DepEd) every school year (SY).

2. Per DepEd Order (DO) No. 012, s. 2025 titled, Multi-Year Implementing Guidelines on the School Calendar and Activities, the school year shall formally open on Monday, June 16, 2025, and shall end on Tuesday, March 31, 2026. Considering this and pursuant to DO 53, s. 2003 (Updated Guidelines on Grant of Vacation Service Credits to Teachers), teachers who are authorized to render services during the long school break may be granted one vacation service credit for every eight accumulated hours of service rendered, provided that these hours are supported by official, recorded, and verifiable attendance monitoring mechanisms.

3. In view of this, the following guidelines are provided on the **Computation of the PVP for SY 2025-2026** for all public school teachers.

4. Teachers who rendered continuous service from June 16, 2025 to March 31, 2026, shall be entitled to 84 days total of PVP, computed as follows:

289 days	Actual number of days from June 16, 2025 to March 31, 2026
16 days	Number of Christmas vacation days from December 20, 2025 to January 4, 2026

68 days Number of **long vacation days** earned
from April 1 to June 7, 2026

84 days **Total number of PVP earned**
(long vacation days and Christmas vacation days)

273 days Actual number of days less Christmas vacation days

For teachers with absences in SY 2025–2026, their PVP will be calculated using a **factor of 0.249**. This factor is determined by dividing the number of long school breaks by the actual days served.

5. Item Nos. 8 and 9 of DepEd Memorandum No. 026, s. 2024, titled Computation of Public–School Teachers’ Proportional Vacation Pay for School Year 2023–2024 provide:

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 HRMOs should have prepared a list and notified 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, HRMOs shall submit the PVP overpayment to the Government Service Insurance System (GSIS) through the Agency Remittance Advice Form D as leave of absence without pay, to avoid premium arrearage on behalf of the teacher.

6. Enclosed are the tables for computing proportional deductions for SY 2025–2026, based on the number of absences without pay (Enclosure No. 1) and for the newly hired teacher, based on the date of appointment (Enclosure No. 2).

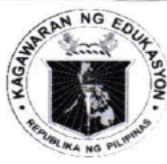
7. Further, Section 46, Rule XVI of CSC MC 41, s. 1998, also known as the Omnibus Rules Implementing Book V of Executive Order No. 292, s. 1987, as amended by CSC MC 14, s. 1999, provides entitlement to PVP for teachers who transferred to the nonteaching service or who resigned from government service within 10 days before the close of the SY.

8. Moreover, teachers designated as teacher-in-charge shall not be entitled to PVP but shall receive a regular monthly salary like nonteaching personnel in accordance with Item v(B)(3) of DO No. 013, s. 2024, or the Revised Guidelines on the Grant of Vacation Service Credits for Teachers.



9. For any clarifications or inquiries, please contact the **Bureau of Human Resource and Organizational Development-Personnel Division**, Ground floor Alonzo Building, DepEd 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.

10. Immediate dissemination of this Memorandum is desired.



SONNY ANGARA

Secretary

Encls.:

As stated

References:

DepEd Order (Nos. 012, s. 2025; 013, s. 2024; and 53, s. 2003)

DepEd Memorandum Nos. (032, s. 2025) and 026, s. 2024

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

BENEFITS
BUREAUS AND OFFICES
CALENDARS
CLASSES

LEAVE
SCHOOLS
SERVICE
TEACHERS



**PVP Computation Based on the Number of Absences Without Pay
During the School Year 2025-2026**

Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned
0	0	68	41	10	58
1	0	68	42	10	58
2	1	67	43	11	57
3	1	67	44	11	57
4	1	67	45	11	57
5	1	67	46	11	57
6	2	66	47	12	56
7	2	66	48	12	56
8	2	66	49	12	56
9	2	66	50	12	56
10	3	65	51	13	55
11	3	65	52	13	55
12	3	65	53	13	55
13	3	65	54	13	55
14	4	64	55	14	54
15	4	64	56	14	54
16	4	64	57	14	54
17	4	64	58	14	54
18	5	63	59	15	53
19	5	63	60	15	53
20	5	63	61	15	53
21	5	63	62	15	53
22	6	62	63	16	52
23	6	62	64	16	52
24	6	62	65	16	52
25	6	62	66	16	52
26	6	62	67	17	51
27	7	61	68	17	51
28	7	61	69	17	51
29	7	61	70	17	51
30	7	61	71	18	50
31	8	60	72	18	50
32	8	60	73	18	50
33	8	60	74	18	50
34	8	60	75	19	49
35	9	59	76	19	49
36	9	59	77	19	49
37	9	59	78	19	49
38	9	59	79	20	48
39	10	58	80	20	48
40	10	58	81	20	48



Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned
82	20	48	123	31	37
83	21	47	124	31	37
84	21	47	125	31	37
85	21	47	126	31	37
86	21	47	127	32	36
87	22	46	128	32	36
88	22	46	129	32	36
89	22	46	130	32	36
90	22	46	131	33	35
91	23	45	132	33	35
92	23	45	133	33	35
93	23	45	134	33	35
94	23	45	135	34	34
95	24	44	136	34	34
96	24	44	137	34	34
97	24	44	138	34	34
98	24	44	139	35	33
99	25	43	140	35	33
100	25	43	141	35	33
101	25	43	142	35	33
102	25	43	143	36	32
103	26	42	144	36	32
104	26	42	145	36	32
105	26	42	146	36	32
106	26	42	147	37	31
107	27	41	148	37	31
108	27	41	149	37	31
109	27	41	150	37	31
110	27	41	151	38	30
111	28	40	152	38	30
112	28	40	153	38	30
113	28	40	154	38	30
114	28	40	155	39	29
115	29	39	156	39	29
116	29	39	157	39	29
117	29	39	158	39	29
118	29	39	159	40	28
119	30	38	160	40	28
120	30	38	161	40	28
121	30	38	162	40	28
122	30	38	163	41	27



Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned
164	41	27	205	51	17
165	41	27	206	51	17
166	41	27	207	52	16
167	42	26	208	52	16
168	42	26	209	52	16
169	42	26	210	52	16
170	42	26	211	53	15
171	43	25	212	53	15
172	43	25	213	53	15
173	43	25	214	53	15
174	43	25	215	54	14
175	44	24	216	54	14
176	44	24	217	54	14
177	44	24	218	54	14
178	44	24	219	55	13
179	45	23	220	55	13
180	45	23	221	55	13
181	45	23	222	55	13
182	45	23	223	56	12
183	46	22	224	56	12
184	46	22	225	56	12
185	46	22	226	56	12
186	46	22	227	57	11
187	47	21	228	57	11
188	47	21	229	57	11
189	47	21	230	57	11
190	47	21	231	58	10
191	48	20	232	58	10
192	48	20	233	58	10
193	48	20	234	58	10
194	48	20	235	59	9
195	49	19	236	59	9
196	49	19	237	59	9
197	49	19	238	59	9
198	49	19	239	60	8
199	50	18	240	60	8
200	50	18	241	60	8
201	50	18	242	60	8
202	50	18	243	61	7
203	51	17	244	61	7
204	51	17	245	61	7



Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned	Number of Absences without pay	Equivalent days of PVP Deduction	Total PVP Earned
246	61	7	260	65	3
247	62	6	261	65	3
248	62	6	262	65	3
249	62	6	263	66	2
250	62	6	264	66	2
251	63	5	265	66	2
252	63	5	266	66	2
253	63	5	267	67	1
254	63	5	268	67	1
255	64	4	269	67	1
256	64	4	270	67	1
257	64	4	271	68	0
258	64	4	272	68	0
259	65	3	273	68	0

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

First Day of Service	Total PVP Earned	Equivalent days of PVP Deduction
June 16 to 17, 2025	68	0
June 18 to 21, 2025	67	1
June 22 to 25, 2025	66	2
June 26 to 30, 2025	65	3
June 30 to 3, 2025	64	4
July 04 to 07, 2025	63	5
July 08 to 12, 2025	62	6
July 13 to 16, 2025	61	7
July 17 to 20, 2025	60	8
July 21 to 24, 2025	59	9
July 25 to 28, 2025	58	10
July 29 to August 01, 2025	57	11
August 02 to 05, 2025	56	12
August 06 to 09, 2025	55	13
August 10 to 13, 2025	54	14
August 14 to 17, 2025	53	15
August 18 to 21, 2025	52	16
August 22 to 25, 2025	51	17
August 26 to 29, 2025	50	18
August 30 to September 02, 2025	49	19
September 03 to 07, 2025	48	20
September 08 to 10, 2025	47	21
September 11 to 14, 2025	46	22
September 15 to 18, 2025	45	23
September 19 to 22, 2025	44	24
September 23 to 26, 2025	43	25
September 27 to 30, 2025	42	26
October 01 to 04, 2025	41	27
October 05 to 08, 2025	40	28
October 09 to 12, 2025	39	29
October 13 to 16, 2025	38	30
October 17 to 20, 2025	37	31
October 21 to 24, 2025	36	32
October 25 to 28, 2025	35	33
October 29 to November 01, 2025	34	34
November 02 to 05, 2025	33	35
November 06 to 09, 2025	32	36
November 10 to 13, 2025	31	37
November 14 to 17, 2025	30	38
November 18 to 21, 2025	29	39



First Day of Service	Total PVP Earned	Equivalent days of PVP Deduction
November 22 to 25, 2025	28	40
November 26 to 29, 2025	27	41
November 20 to December 03, 2025	26	42
December 04 to December 07, 2025	25	43
December 08 to December 11, 2025	24	44
December 12 to 15, 2025	23	45
December 16 to 19, 2025	22	46
December 20, 2026 to January 08, 2026	21	47
January 09 to 12, 2026	20	48
January 13 to 16, 2026	19	49
January 17 to 20, 2026	18	50
January 21 to 24, 2026	17	51
January 25 to 28, 2026	16	52
January 29 to February 01, 2026	15	53
February 02 to 05, 2026	14	54
February 06 to 09, 2026	13	55
February 10 to 13, 2026	12	56
February 14 to 17, 2026	11	57
February 18 to 21, 2026	10	58
February 22 to 25, 2026	9	59
February 26 to March 01, 2026	8	60
March 01 to 05, 2026	7	61
March 06 to 09, 2026	6	62
March 10 to 13, 2026	5	63
March 14 to 17, 2026	4	64
March 18 to 21, 2026	3	65
March 22 to 25, 2026	2	66
March 26 to 29, 2026	1	67
March 30 to 31, 2026	0	68