

REPUBLIC OF THE PHILIPPINES

(font-arial; size- 36)

DEPARTMENT OF BUDGET AND MANAGEMENT

(font – arial; size-22)

**PERSONAL SERVICES ITEMIZATION**

**and**

**PLANTILLA OF PERSONNEL**

**FY 2008**

font – arial; size – 36 bold)

**(NAME OF AGENCY)**

font – arial; size – 36 bold)

## FOREWORD

This Personal Services Itemization and Plantilla of Personnel (PSIPOP) itemizes the national government agency's personal services appropriation for FY 2008 in accordance with Republic Act (RA) No. 9498.

It was prepared in the context of Book VI of Executive Order (EO) No. 292 (Administrative Code of 1987); Presidential Decree (PD) No. 985 (Budgetary Reform Decree on Compensation and Position Classification of 1976); and PD No. 1597 (Further Rationalizing the System of Compensation and Position Classification in the National Government) as amended by Republic Act (RA) No. 6758 (Compensation and Position Classification Act of 1989) and further amended by Joint Senate and House of Representative Resolution No. 1, s. 1994, as adopted under EO No. 164.

The first part of the main body of the PSIPOP shows in detail the unique item numbers of the positions, the position titles and salary grades, area codes and types, position levels, Program/Activity/Project (P/A/P) attribution and authorized salaries of the positions, as well as actual annual salary, salary step, name, sex, date of birth, Tax Identification Number (TIN), date of original appointment, date of last promotion, employment status and civil service eligibility of each of the incumbents.

The second part thereof summarizes the total salaries for the specified number of itemized filled/unfilled regular positions, the lump-sum appropriations for other personal services components, as well as the total agency appropriation for personal services. It also includes all Special Provision/s and General Provisions pertaining to salary adjustments, allowances, fringe benefits and other components of personnel compensation which may be applicable to the agency.

This PSIPOP is the product of the combined efforts of the Budget and Management Bureau or Regional Office concerned, the Organization, Position Classification and Compensation Bureau, and the Budget Information System Service of the Department of Budget and Management.

**ROLANDO G. ANDAYA, JR.**  
Secretary of Budget and Management

## Special Provisions

1. **Special Hardship Allowance.** Hardship Pay may be granted to teachers exposed to hardship or extreme difficulty in the place of work, to teachers assigned to handle multi-grade classes, mobile teachers and non-formal education coordinators as may be determined by the Secretary of the Department of Education: PROVIDED, That such allowance shall not exceed twenty five percent (25%) of their basic pay: PROVIDED, Further, That priority in the payment shall be given to teachers assigned to hardship posts: PROVIDED, FINALLY, That in case of deficiency in the amount appropriated in this Act for the purpose, such allocation may be augmented by savings that may be generated by the DepEd, subject to the guidelines to be formulated by the Department of Budget and Management (DBM) and the DepEd. (CONDITIONAL IMPLEMENTATION – President’s Veto Message, March 11, 2008, page 1194, R.A. No. 9498)
2. **Payment of Compensation for Teaching Overload.** Teaching personnel under the regional operations whose teaching load exceeds six (6) hours per day of actual classroom teaching are entitled to honoraria. Likewise, mobile teachers and non-formal education coordinators whose teaching load for both formal and non-formal education exceeds six (6) hours per day are also entitled to receive honoraria. (CONDITIONAL IMPLEMENTATION – President’s Veto Message, March 11, 2008, page 1194, R.A. No. 9498)
3. **Allocation to Regions.** The regionwide lump-sum appropriations for Equivalent Records Forms and Master Teacher, and reclassification of positions shall be distributed/allocated to the various implementing units in accordance with the guidelines prescribed by the Secretary of Education. However, the Secretary of Education is authorized to reallocate Personal Services savings from said regionwide lump-sum appropriations from one implementing unit to cover deficiencies in the Personal Services allocations of other implementing units.
4. **Allocation of School Teachers.** The allocation of teachers for both secondary and elementary schools shall be apportioned solely based on need with priority to be given to school divisions with the largest teacher shortages, including the Autonomous Region in Muslim Mindanao (ARMM). Appointments shall be by school division which shall be identified as the station. In the exigency of service, teachers may be transferred within a station to address the imbalances resulting from excess or shortage of teachers by reason of decrease or increase in enrollment.
5. **Newly Established High Schools.** Newly established high schools, including those in the ARMM, may be funded under A.III.e.17.a.2: PROVIDED, That such amount as may be necessary shall be released and used in accordance with the guidelines promulgated by the DepEd for the implementation of R.A. No. 6655. High schools created by law during the previous Congresses not funded or partially funded shall be considered newly established for purposes of this Act.
6. **Transfer of Personnel and Appropriations of the Bureau of Physical Education and School Sports (BPESS) to the Philippine Sports Commission (PSC).** Pursuant to the provisions of R.A. No. 9155 which provide for, among others, the abolition of BPESS, the personnel of BPESS who are currently detailed to the PSC, including the appropriations corresponding to their salaries and other compensation benefits, shall be transferred to and absorbed by the PSC: PROVIDED, That such transfer shall not cause any diminution in the salaries of the personnel concerned nor loss of rank and seniority: PROVIDED,

FURTHER, That the transfer of positions and corresponding appropriations to PSC shall be subject to the guidelines to be jointly issued by the Department and Education, the Philippine Sports Commission, and the Department of Budget and Management.

7. **Allocation for Autonomous Region in Muslim Mindanao (ARMM).** In the regional allocation of funds for the newly created positions in fiscal years 2006 and 2007 under A.III.e.17.a.1, the creation of teaching and non-teaching positions in fiscal year 2008 under A.III.e.17.a.2, financial assistance to regional science high schools under A.III.e.17.b, Government Assistance to Students and Teachers in Private Education under A.III.e.17.c, lump-sum for school furniture under A.III.e.17.o, lump-sum for purchase of textbooks/instructional materials under A.III.e.17.d, and the Basic Education Madrasah Program under B.I.c, the DepEd shall ensure that the requirements of ARMM are provided.

## General Provisions

**Sec. 41. Authorized Deductions.** Deductions from salaries, emoluments or other benefits accruing to any government employee chargeable against the appropriations for personal services may be allowed for the payment of individual employee's contributions or obligations due to the following:

- (a) The BIR, GSIS, HDMF and PHIC;
- (b) Mutual benefits associations, thrift banks and non-stock savings and loan associations duly operating under existing laws which are managed by and/or for the benefit of government employees.
- (c) Associations/cooperatives organized and managed by government employees for their benefit and welfare; and
- (d) Duly licensed insurance companies accredited by national government agencies.

PROVIDED, That such deductions shall not reduced the employee's monthly net take home pay to an amount lower than Three Thousand Pesos (P3,000), after all authorized deductions: PROVIDED, FURTHER, That in the event total authorized deductions shall reduce net take home pay to less than Three Thousand Pesos (P3,000), authorized deductions under item (a) shall enjoy first preference, those under item (b) shall enjoy second preference, and so forth.

**Sec. 43. Year-End Bonus and Cash Gift.** The year-end bonus equivalent to one (1) month basic salary and additional cash gift of Five Thousand Pesos (P5,000) provide under R.A. No. 6686, as amended by R.A. No. 8441, shall be granted to all national government officials and employees, whether under regular, temporary, casual or contractual status, on full-time or part-time basis, who have rendered at least a total of four (4) months of service including leaves of absence with pay from January 1 to October 31 of each year, and who are still in the service as of October 31 of the same year.

One half (1/2) of said year-end bonus and cash gift may be paid not earlier than May 1 if at least a total of four (4) months of service have been rendered regardless of whether they will still be in the service as of October 31 of the same year. A proportionate share of the remaining balance of the year-end bonus and cash gift shall be granted prior to retirement/separation before October 31, subject to the implementing rules and regulations issued by the DBM.

Local government personnel are likewise entitled to year-end bonus and cash gift chargeable against local funds: PROVIDED, That barangay officials are only entitled to cash gift.

**Sec. 45. Representation and Transportation Allowances.** The following officials of National Government Agencies, while in the actual performance of their respective functions, are hereby granted monthly commutable representation and transportation allowances payable from the programmed appropriations provided for their respective offices at rates indicated below, which shall apply to each type of allowance:

- (a) At P9,500 for Department Secretaries;
- (b) At P7,500 for Department Undersecretaries;
- (c) At P6,700 for Department Assistant Secretaries;
- (d) At P6,000 for Bureau Directors and Department Regional Directors;
- (e) At P5,400 for Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, and Department Service Chiefs;
- (f) At P4,800 for Assistant Bureau Regional Directors; and
- (g) At P3,500 for Chief of Divisions, identified as such in the Personal Services Itemization and Plantilla of Personnel.

The determination of equivalent ranks of the above cited positions in other National Government Agencies, GOCCs and LGUs shall be made by DBM.

The transportation allowance herein authorized shall not be granted to officials who are assigned or presently use government motor transportation. Unless otherwise provided by law, no amount appropriated in this Act shall be used to pay representation or transportation allowances, whether commutable or reimbursable, which exceed the rates authorized under this section. Previous administrative authorizations inconsistent with the rates and conditions specified herein shall no longer valid and payment shall not be allowed.

The representation and transportation allowances of local government officials who are of equivalent rank to the foregoing officials shall be at the same percentages as the salary rates under R.A. No. 6758, as amended, and subject to the budgetary limitations under R.A. No. 7160.

**Sec. 47. Honoraria.** The respective agency appropriations for honoraria shall only be paid to the following:

- (a) Teaching personnel of the DepEd, CHED, TESDA, SUCs and other educational institutions, engaged in actual classrooms teaching, whose teaching load is outside of the regular office hours or in excess of the regular load;
- (b) Those who act as lecturers, resource persons, coordinators and facilitators in seminars, training program, and other similar activities in training institutions, including those conducted by entities for their officials and employees;
- (c) Chairs and members of commissions, boards, councils, and other similar entities, including the personnel thereof, who are not paid salaries nor per diems but compensated in the form of honoraria as provided by law, rules and regulations;
- (d) Those who are involved in science and technological activities who render services beyond their regular workload; and
- (e) Officials and employees assigned to special projects, subject to the following conditions:
  - (i) Said special projects are reform oriented or developmental, contribute to the improvement of service delivery and enhancement of the performance of the core functions of the agency, and have specific timeframes and deliveries for accomplishing objectives and milestones set by the agency for the year; and

(ii) Such assignment entails rendition of work in addition to or over and above, their regular workload.

In these instances, rate of honoraria shall depend on the level of responsibilities, nature of work rendered, and extent of individual contribution to produce the desired outputs: PROVIDED, That total honoraria received from all special projects shall not exceed twenty-five percent (25%) of the annual basic salaries.

The grant of honoraria to the foregoing shall be subject to the guidelines prescribed under Budget Circular Nos. 2003-5, and 2007-1, National Budget Circular No. 2007-510 and other guidelines that may be issued by the DBM. (GENERAL OBSERVATION – President's Veto Message, March 11, 2008, page 1206, R.A. No. 9498)

**Sec. 48. Employment of Contractual Personnel.** Heads of departments, bureaus, offices or agencies, when authorized in, and within the limits of, their respective appropriations under this Act, may hire contractual personnel as part of the organization to perform regular agency functions and specific vital activities or services which cannot be provided by the regular or permanent staff of the hiring agency.

The contractual personnel employed pursuant to this section shall be considered as an employee of the hiring agency, limited to the year when their services are reasonably required.

**Sec. 49. Uniform or Clothing Allowance.** The appropriations provided for each department, bureau, office or agency may be used for uniform or clothing allowance of employees at not more than Four Thousand Pesos (P4,000) each per annum which may be given in cash or in kind. In case of deficiency, or in the absence of appropriation for the purpose, the requirements may be charged against savings in the appropriations of agencies.

**Sec. 50. Special Counsel Allowance.** Lawyer-personnel, including those designated to assume the duties of a legal officer and those deputized by the Office of the Solicitor General in the legal staff of departments, bureaus, offices or agencies of the national government to appear in court as special counsel in collaboration with Solicitor General or prosecutors concerned, are hereby authorized an allowance of Eight Hundred Pesos (P800) for each appearance or attendance of hearing except pursuant to a motion for extension, chargeable to savings in the appropriations of their respective offices, but not exceeding Four Thousand Pesos (P4,000) per month.

**Sec. 51. Quarters Allowance.** Except as may be authorized by law, government officials and employees who, by virtue of their positions, are provided free quarters or are charged only nominal rates for the use of government-owned buildings such as dormitories or living quarters in state universities and colleges, schools, offices and elsewhere, shall forfeit their entitlement to any quarters allowance. Directors or their equivalent who are transferred from one station to another by virtue of agency policies on reshuffling or rotation of personnel and do not own rooms, houses or units therein shall be provided free quarters within their office premises. Where there is not enough space to be used as quarters, the agency concerned may rent buildings or rooms which shall serve as quarters for the officials and employees concerned: PROVIDED, That quarters allowance shall only be paid where the office has no quarters available.

For those who desire more extensive quarters other than those rented by their agencies, such preferred quarters may be secured provided that the difference between the rental cost and the amount authorized shall be paid by the officials and employees concerned. Those officials and employees who enjoy free quarters in government-owned buildings but are not entitled to quarters privileges, shall be charged the corresponding cost of rentals, subject to guidelines issued by the DBM for the purpose.

**Sec. 52. Entitlement to Personnel Economic Relief Allowance.** The Personnel Economic Relief Allowance (PERA) in the amount of Five Hundred Pesos (P500) per month shall be granted to appointive national and local government employees occupying itemized plantilla positions, casual and contractual employees, military personnel of the AFP, and uniformed personnel of the DILG, NAMRIA and the Philippine Coast Guard: PROVIDED, That employees of GOCCs shall be paid from their respective corporate funds; PROVIDED, FURTHER, That local government employees shall be paid from their particular income class shall be allowed to do so at a rate uniformly applied to all their respective personnel entitled to this benefit but not exceeding Five Hundred Pesos (P500) per month;

	<b>Provinces/Cities</b>	<b>Municipalities</b>
Special Cities and 1 <sup>st</sup> Class	100%	90%
2 <sup>nd</sup> Class and 3 <sup>rd</sup> Class	90%	80%
4 <sup>th</sup> Class, 5 <sup>th</sup> Class and 6 <sup>th</sup> Class	80%	70%

**Sec. 53. Additional Compensation.** The additional compensation in the amount of One Thousand Five Hundred Pesos (P1,500) per month authorized under A.O. No. 53 dated May 17, 1993 and A.O. No. 144 dated February 28, 2006 shall be granted to all government personnel, whether elective or appointive, who are under regular, temporary or casual status, including contractual personnel whose employment are in the nature of a regular employee, chargeable against the appropriations provided for the purpose under this Act: PROVIDED, That personnel of GOCCs or LGUs shall be paid from their respective corporate or local funds.

**Sec. 54. Hazard Duty Pay.** Departments, bureaus and offices which are not specifically authorized by law to grant hazard duty pay are hereby allowed to use savings from their appropriations for payment of hazard duty pay to officials and employees who are actually assigned to, and performing their duties in, strife-torn or embattled areas as may be determined and certified by the Secretary of National Defense. Hazard duty pay shall only be granted for the duration of such assignment.

The grant of hazard duty pay shall be subject to the rules and regulations prescribed under Budget Circular No. 2005-4 and other rules and regulations that may be issued by the DBM.

**Sec. 55. Use of Appropriations for Retirement Gratuity and Terminal Leave.** Appropriations authorized in this Act to cover retirement gratuity benefit claims shall be released directly to the offices and agencies concerned computed based on the provisions of applicable retirement laws, rules and regulations. In no case shall terminal leave benefits of retiring officials and



employees include in the computation thereof additional compensation as defined under retirement laws, such as, bonuses, per diems, allowances and overtime pay, or salary, pay or compensation given in addition to the base pay of the position or rank as fixed by law or regulation.

Savings generated in one department, bureau, office or agency shall be used to augment deficient funds in other departments, bureaus, offices or agencies.

**Sec. 56. Unauthorized Pre-Retirement Promotions and Salary Increases.** Unless authorized by law and duly formalized in an appropriate issuance by the DBM, no portion of the appropriations provided in this Act shall be used for automatic promotions or for salary increases and adjustments granted to retiring officials and employees.

**Sec. 57. Implementation of R.A. No. 7305 and R.A. No. 8439.** The implementation of R.A. No. 7305. The implementation of R.A. No. 7305 or the Magna Carta of Public Health Workers, and R.A. No. 8439 or the Magna Carta for Scientists, Engineers, Researchers, and Other Science and Technology Personnel in the government, shall be within the appropriation under this Act for the purpose: PROVIDED, That savings may be used to augment current year's deficiencies in the payment of benefits under said laws, subject to Section 61 thereof.

In no case shall the grant of benefits authorized by R.A. Nos. 7305 and 8439 over those appropriated herein shall be paid until funds are appropriated for the purpose.

**Sec. 58. Personal Liability of Officials or Employees for Payment of Unauthorized Personal Services Cost.** No official or employee of the national government, LGUs, and GOCCs shall be paid any personnel benefit charged against appropriations in this Act, other appropriations laws or income of the government, unless specifically authorized by law. Grant of personnel benefits authorized by law but not supported by specific appropriations shall also be deemed unauthorized.

The payment of any unauthorized personnel benefit in violation of this section shall be null and void. The erring officials and employees shall be subject to disciplinary action under the provisions of Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of E.O. No. 292, and to appropriate criminal action under existing penal laws.

**Sec. 59. Use of Savings.** The President of the Philippines, the Senate President, the Speaker of the House of Representatives, the Chief Justice of the Supreme Court, the Heads of Constitutional Commissions enjoying fiscal autonomy, and the Ombudsman are hereby authorized to augment any item in this Act from savings in other items of their respective appropriations.

**Sec. 60. Meaning of Savings and Augmentation.** Savings refer to portions or balances of any programmed appropriation in this Act free from any obligation or encumbrance which are: (i) still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized; (ii) from appropriations balances arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay; and (iii) from

appropriations balances realized from the implementation of collective negotiation agreements which resulted in improved systems and efficiencies and thus enabled an agency to meet and deliver the required or planned targets, programs and services approved in this Act at a lesser cost.

Augmentation implies the existence in this Act of a program, activity, or project with an appropriation, which upon implementation, or subsequent evaluation of needed resources, is determined to be deficient. In no case shall a non-existent program, activity, or project, be funded by augmentation from savings or by the use of appropriations otherwise authorized in this Act.

**Sec. 61. Priority in the Use of Savings.** In the use of savings, priority shall be given to the augmentation of the amounts set aside for compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefit, old-age pension of veterans and other personnel benefits authorized by law, and those expenditure items authorized in agency special provisions, in Section 17 and in other sections of the General Provisions of this Act.

**Sec. 71. Direct Release of Funds to Regional Offices.** Funds allotted for regional offices but included in the budgets of their central offices or which are specifically allocated for the different regions shall automatically be released directly to said regional offices. For this purpose, the DBM shall identify by region the expenditure programs of agencies in the national government budget and shall release funds intended for them in accordance with the approved regional distribution of expenditures specifying the region of destination. Copies of fund releases to the said regional offices shall be furnished the House Committee on Appropriations and the Senate Committee on Finance. (CONDITIONAL IMPLEMENTATION – President’s Veto Message, March 11, 2008, Page 1200, R.A. No. 9498)

**Sec. 74. Disbursement of Funds.** All appropriated funds shall be disbursed only through the National Treasury and/or authorized servicing banks under the Modified Disbursement Scheme.

**Sec. 77. Organizational and Staffing Pattern Changes.** Unless otherwise provided by law or directed by the President of the Philippines, no organizational units or changes in key positions in any department or agency shall be authorized in their respective organizational structures and staffing patterns and funded from appropriations provided under this Act.

**Sec. 78. Institutional Strengthening and Productivity Improvement in Agency Organization and Operation and Implementation of Reorganization Mandated by Law.** The government shall adopt institutional strengthening measures to improve service delivery and enhance productivity, as directed by the President of the Philippines. The heads of departments, bureaus, offices, agencies, and other entities of the Executive Branch shall (i) accordingly conduct a comprehensive review of their respective mandates, missions, objectives, functions, programs, projects, activities and systems and procedures; (ii) identify areas where improvements are necessary; and (iii) implement corresponding structural, functional and operational adjustments that will result in streamlined organization and operations and improved performance and productivity: PROVIDED, That actual streamlining and productivity improvements in agency organization and operations, as authorized by the President of the Philippines for the purpose, including the utilization of savings generated from such activities, shall be in accordance with the rules and regulations to

be issued by the DBM: PROVIDED, FURTHER, That in the implementation of reorganizations as mandated by law, or specific changes in agency structure, functions and operations as a result of institutional strengthening or productivity improvement/enhancement, the appropriation, including the functions, projects, programs and activities of agencies concerned may be realigned as may be necessary: PROVIDED, FINALLY, That any unexpended balances or savings in appropriations may be made available for the payment of retirement gratuities and separation benefits to affected personnel, as authorized under existing laws or other executive issuances.

**Sec. 79. Results-based Budgeting.** Within the context of the Public Management Expenditure Framework, all departments, bureaus, offices and agencies, including GOCCs, shall identify their Major Final Outputs (MFOs), or specific outputs and outcomes to be produced by their programs and services which are aligned with strategic goals of the government, and shall harmonize them with those identified by the DBM and NEDA. National government agencies which have identified and harmonized their MFOs, and which have restructured their programs to be more consistent with their MFOs, are hereby authorized to restructure their budgets, and realign their programs, projects and activities as may be necessary, subject to the approval of the DBM.

All performance indicators and corresponding targets shall then be set by national government agencies and GOCCs in accordance with the Organization Performance Indicator Framework, and finalized in coordination with the DBM, NEDA and COA.

Given the agreed upon performance indicators, national government agencies and GOCCs shall conduct and implement a monitoring and evaluation systems, including data collection and reporting system, to monitor performance and improve the results of government programs. For this purpose, agencies, in coordination with the DBM, shall be responsible for the development and installation of an integrated program and project monitoring and evaluation system, which shall report program results regularly and publicly.

**Sec. 80. Service Contracts.** Departments, bureaus, offices or agencies, as well as GOCCs, are hereby authorized to enter into service contracts, with other government agencies, private firms or individuals and non-governmental organizations for services related or incidental to their respective functions and operations, whether on part-time or full-time basis.

Service contracts may be entered into by the agency for professional consultancy services, which may include contracts with individual consultants. For this purpose, an individual professional consultant is an expert in a field of special knowledge or training who is contracted to render particular outputs or services primarily advisory in nature requiring highly specialized or technical expertise which cannot be provided by the regular staff of the agency. Such hiring creates no employer-employee relationship between the individual professional consultant and the agency. The DBM, in coordination with other agencies concerned, shall issue the necessary guidelines governing professional consultancy services.

Service contracts may also be entered into by the agency for janitorial, security and other related services, whenever practicable and cost-effective for the government.

Service contracts shall be entered into by the agency through public bidding or other alternative methods of procurement in accordance with R.A. No. 9184 and its Implementing Rules and Regulations, subject to pertinent accounting and auditing rules and regulations.

**Sec. 84. Implementation of Executive Order No. 429, Series of 2005.** The appropriations provided in this Act for the regional/field office in Region IV-B may be realigned to Region VI to implement E.O. No. 429, s. 2005 upon approval by the President of the implementation plan to be submitted by the DILG under A.O. No. 129, s. 2005.

**Sec. 86. Transfer of National Government Agencies and Funds to ARMM.** National government offices and agencies in the ARMM which are not excluded under paragraph 9, Section 2, Article V of R.A. No. 6734, as amended by Section 3, Article IV of R.A. No. 9054, together with their personnel, equipment, properties and budgets shall be placed under the control and supervision of the ARMM Regional Government, pursuant to a schedule prescribed by the Oversight Committee in accordance with its mandate under the provisions of R.A. No. 6734, as amended by R.A. No. 9054. Prior to said transfer, the said agencies of the national government shall continue their operations and the discharge of their respective functions.

The appropriations provided in this Act for Basilan and Marawi City included in the budget of the various departments, bureaus, offices or agencies shall be transferred to the ARMM Regional Government.

Enforcement of Sections 325 (a) and 331 (b) of R.A. No. 7160 shall be waived to enable local governments to (i) absorb the cost due to the transfer of national government personnel on account of devolution; (ii) in the case of newly created cities, absorb the cost of hospital services transferred from provinces; (iii) create the mandatory positions specified in R.A. No. 7160; (iv) continue the implementation of R.A. No. 6758, as amended, R.A. No. 7160, and as provided under existing standards, guidelines, rules and regulations; (v) cash gifts for barangay officials; (vi) pay the Magna Carta benefits of public health workers; (vii) pay retirement gratuity and terminal leave benefits; and (viii) pay the monetization of leave credits of employees.