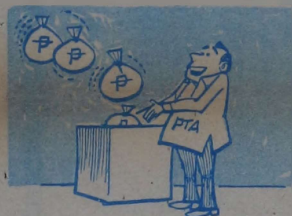




Sweet exemption

AMENDING Presidential Decree No. 791, President Marcos, through PD 924, extended tax exemption to road-building equipment, sugarcane transport, agricultural tractors and their respective implements used in the sugar industry which are "actually needed and to be exclusively used by the grantee in the development of the factory site and in the production, manufacture, milling, processing or refining of sugar."

The President, in issuing PD 791, pointed out that since all new sugar mills are being financed by government lending institutions, their collapse by reason of financial problems resulting from high acquisition cost of the mill means that the government will ultimately suffer the loss. PD 924 is designed to reduce the high cost of production, particularly in the case of new sugar mills wherein the acquisition cost of all machines have jacked up. It is also expected that the exemption will afford the new mills a wider range of incentives for a more viable milling operation. □



Save PTA funds

PRESIDENT Marcos has exempted the Philippine Tourism Authority (PTA) from the coverage of Presidential Decree No. 711 which had abolished all special and fiduciary (trust) funds and transferred their operations and fundings to the general fund. PD 711 was issued to prevent the accumulation of big cash balances in special and fiduciary funds resulting in useless immobilization of public funds.

The PTA, a government corporation created by PD 189 as amended by PD 564, and tasked specifically with the tourism development program of the government, was adversely affected by PD 711 because its funds are being derived from the passage tax imposed by Republic Act No. 1478; the tax on stock transactions and additional travel tax imposed by R.A. 6141; and the hotel room tax under the National Internal Revenue Code. President Marcos pointed out that the agency's "flexibility to carry out a development program to achieve the goals of the government in economic development through tourism is curtailed if PD 711 is made applicable to it."

In Letter of Instructions No. 397, the President directed all government officials, agencies and entities concerned to resume remitting their collections of travel tax, stock and transfer tax and hotel room tax to the PTA. The exemption will support the PTA's tourism development plan which at present cannot be carried out as its authorized capital stock has not yet been released. □

Training in government

LETTER of Instructions No. 317 provides that the Civil Service Commission shall be responsible for the coordination and integration of a service-wide continuing program of personnel development for all government personnel at all levels.

For this purpose, each department and agency shall set up a career and personnel development plan for its personnel in accordance with the following guidelines:

Definition. A "career and personnel development plan" is systematized and evaluated direction of the human efforts in an organization to increase its effectiveness for immediate and future needs.

Purpose. The career and personnel development plan shall have the following major goals:

- To increase individual and agency effectiveness by improving each employee's performance on his present job;
- To provide a reservoir of skilled employees to meet future professional, administrative, technical and clerical needs of the organization;
- To increase job satisfaction among employees by providing them with the opportunity to grow toward their occupational goals; and
- To develop and utilize the interests and abilities of the employees in such a manner as to achieve fully the goals of the organization.

Scope of the Plan. The plan shall include provisions on merit promotions, performance evaluation, in-service training, including overseas and local scholarships and training grants, job rotation, suggestions and incentive awards systems, and such other provisions for employees' health, welfare, counseling, recreation and similar services.

It shall also include efforts directed to enable the employees to progress systematically in their employment career and to utilize their services effectively so as to achieve fully the objectives and goals of the organization.

Also part of the plan are development programs for employees at all levels. However, since career development is basically self-development, employees must volunteer to participate. The plan shall also include the use of such methods as job rotation, counseling, training and related employee development tools.

Basic Policies. Career and personnel development shall start with orientation training upon entrance of the employee into the service and end in retirement counseling.

The performance appraisal of the employee shall be a basis for determining what training the employee needs to improve in his job performance. Promotions shall come as a result of demonstrated ability to perform in a higher grade position while occupying a lower position.

Employees shall be given incentives to promote morale, efficiency and integrity in the public service. Scholarships, training grants and other forms of in-service training shall form part of the career and personnel development plan.

Procedures. Each department, bureau or agency shall prepare a broad plan of action on career and personnel development with the objectives or purposes mentioned above.

The department or agency shall:

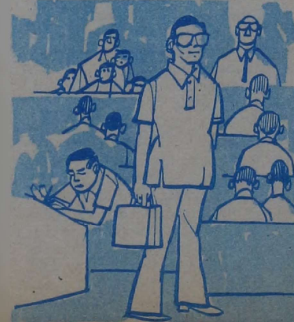
- Identify its career and personnel development needs;
- Establish career ladders for each type of work in its organization;
- Review its training and development efforts to enable it to formulate its career and personnel development policy and institute a better conducted program for career and personnel development;
- Establish career and personnel development schemes adaptable or practicable to the agency; and
- Identify current and possible in-

ter-agency and intra-agency training facilities and include their utilization in the plan.

Guidelines. It is basically the employee's responsibility to develop himself. Management should encourage and assist in this process whenever possible by making available opportunities, training, education or experience which will enhance an employee's usefulness to the service.

It should be stressed that career and personnel development is a continuing and controlled process. Each assignment for the employee suitable for advancement is a job that needs to be done and is a training for the next bigger job.

The plan should be comprehensive — one which briefly describes each segment as they bear upon the goals and objectives of the organizational component(s) and the personnel for which and for whom development is designed. It should also include an estimate of the resources required to carry out the plan, i.e. facilities, time, funds and the institution responsible for development, whether it is the agency, the department or other training or educational institutions.



Responsibilities. Delineation of responsibilities for the development of an integrated national plan for career and personnel development, which shall serve as the basis for all career and personnel development activities in the government shall be as follows:

- Each *bureau or agency* shall set up a career and personnel development plan for its personnel following the guidelines set forth above. It shall organize a Career and Personnel Development Committee which shall be responsible for assessing the over-all needs for training and development to be reflected in the agency career and personnel development plan to be prepared by the professional staff which is responsible for career and personnel development.

Each *department* shall consolidate for consistency and balance the career and personnel development plans set up by all the agencies under it and provide for the budgetary support for such plans.

The Department of Local Government and Community Development shall take responsibility in setting up an integrated career and personnel development plan of all city and provincial entities, including all municipalities within their territorial jurisdiction.

The *Civil Service Commission* shall extend technical assistance to the bureaus and agencies in the setting up of career and personnel development plans and to the departments in integrating the plans of the agencies under them. The CSC, in its periodic audit of personnel management in the departments and agencies, shall evaluate the effectiveness of the plan. It shall integrate into a national plan the career and personnel development plans of the departments, bureaus, and agencies which shall serve as the basis for all career and personnel development activities in the government. □