



REPUBLIC OF THE PHILIPPINES

**Department of Budget and Management**

Building 1, General Solano Street, San Miguel, Manila



**NATIONAL BUDGET CIRCULAR**

**No.** 513  
**December 5, 2007**

**TO :** Heads of Departments, Bureaus, Offices and Agencies of the National Government, Including State Universities and Colleges and All Others Concerned

**SUBJECT :** FY 2007 Personal Services Itemization and Plantilla of Personnel (PSIPOP)

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**1.0 Purposes**

- 1.1 Pursuant to Sections 21 and 23, Book VI of Executive Order No. 292 (Administrative Code of 1987), the Department of Budget and Management (DBM) shall prepare the Personal Services Itemizations (PSI) of all national government agencies (NGAs) in support of the General Appropriations Act (GAA).
- 1.2 Furthermore, in view of the need for a) basis for determining the personal services requirements for the current year and budget year, b) data source for manpower information and c) basis for appointments to positions, this Circular is issued to furnish NGAs with their FY 2007 PSIPOPs, in lieu of the PSI, based on the personal services appropriations under RA No. 9401, the FY 2007 GAA.
- 1.3 This Circular is also issued to provide guidelines on the verification, accomplishment and distribution of the PSIPOPs, and for other purposes.

**2.0 PSIPOP Details**

- 2.1 The PSIPOP indicates the unique item numbers, position titles, salary grades, authorized salaries, position levels, geographical location and functional deployment of permanent positions as of December 31, 2007.
- 2.2 It includes data on each incumbent of the position, such as name, actual salary, salary step, sex, date of birth, tax identification number (TIN), date of

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original appointment in government service, date of last promotion, status of appointment and civil service eligibility.

- 2.3 It further includes a summary of the number and annual salaries of filled and unfilled positions, all lump-sum personal services components and the total agency appropriations for personal services for the year.
- 2.4 All special provisions and general provisions in the GAA pertaining to salaries, salary adjustments, allowances, fringe benefits and other personal services compensation that are applicable to the NGA concerned are also included therein.

### 3.0 General Instructions

All NGAs with authorized permanent positions shall review and accomplish the PSIPOPs in accordance with the following guidelines:

- 3.1 Columns 1 to 3 contain authenticated information which shall not be modified altered revised by the agency. Any approved change staffing modification as of December 31, 2007 must be included therein.
  - Column 1 refers to the unique item number of the position.
  - Column 2 refers to the position title and salary grade allocation of the position in accordance with the updated Index of Occupational Services, Occupational Groups, Classes and Salary Grades (IOS).
  - Column 3 refers to the hiring rate or the first step of the salary grade allocation of the position for civilian personnel or the base pay for an itemized position for uniformed personnel.
- 3.2 Entries in columns 4 to 17 shall be reviewed by authorized agency personnel for accuracy and shall be updated as of December 31, 2007.
  - Column 4 refers to the actual salary of the civilian incumbent of the position, inclusive of step increment and transition allowance, or the base pay of uniformed personnel holding an itemized position but exclusive of the 10% salary adjustment authorized under Executive Order No. 611 dated March 14, 2007 and National Budget Circular (NBC) No. 511 dated June 18, 2007.

A footer is indicated in the last page of the PSIPOP (PSI Miscellaneous part) as follows: "The total Personal Services cost excludes the amount of \_\_\_\_\_ representing the actual amount incurred for the 10% salary adjustment and other incremental costs effective July 1, 2007 as authorized under Executive Order No. 611 dated March 14, 2007 and implemented by National Budget Circular 511 dated June 18, 2007." Said amount, which represents the actual costs, must be supplied by the agency concerned.

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- Column 5 refers to the salary step of the actual salary of the incumbent in the salary grade allocation of his/her position.
- Columns 6 and 7 refer to the geographical location of the position. Area Code (Column 6) refers to the Regional Code; Area Type (Column 7) refers to the Region (R), Province (P), District (D), Municipality (M) or Foreign Post (F).
- Column 8 refers to the level of the position in the organization as follows:
  - KEY positions refer to executive, managerial, and chief of division or equivalent positions;
  - TECHNICAL positions refer to those directly performing the substantive and/or frontline services or functions of the agency as mandated;
  - SUPPORT TO TECHNICAL positions refer to those which provide staff or technical support functions to key and technical positions but do not perform frontline services/functions; and
  - ADMINISTRATIVE positions refer to those performing general services, clerical, human resource management, financial management, records management, procurement, custodial and other related housekeeping functions.
- Column 9 (P/A/P Attribution) refers to the functional grouping of the position based on the approved Program/Activity/Project structure as appearing in the FY 2007 GAA.
- Columns 10 to 17 refer to the personal profile of the incumbents of positions. The agency personnel authorized to update the PSIPOP shall review carefully all entries therein to ensure accuracy and completeness of data specifically the following:
  - Column 10 should indicate the full names of incumbents. Middle names shall be spelled out in full instead of just the middle initials.
  - Column 13 should indicate the accurate TIN. DBM has initiated the verification of employees' TINs in its Government Manpower Information System (GMIS) database with those of the Bureau of Internal Revenue (BIR) database, using the TIN, first and last names of the incumbent as parameters. The reports furnished by the BIR, which shall be disseminated to the agencies concerned, show the need to correct the mismatches in the said databases, as follows:

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**a. TINs under the Integrated Tax System (Current System)**

- Matched in TIN but different in either the first name or the last name.

Incumbents must fill-out BIR Form No. 2305 for submission to the BIR to update/correct pertinent data.

**b. TINs under the Old Tax System**

- Matched in TIN but different in either the first name or the last name.
- Matched in both TIN and full name.

Incumbents must fill-out BIR Form 1902 for submission to the BIR to update the information and include the same in the Integrated Tax System (ITS).

**c. TINs Not Found**

- No entry for TIN or the TIN indicated in the GMIS database is invalid.

Incumbents in this case must fill-out BIR Form 1902 for submission to the BIR for updating of the TIN and integration in the ITS.


**If the relevant data are matched, the first and last names are marked with asterisk and hardcoded in the PSIPOP to show that editing in the TIN column is no longer needed.**

Personnel Officers of agencies are enjoined to guide their employees in accomplishing the forms prescribed by the BIR and submitting them to the respective BIR District Offices. After verification by the BIR, the accurate TIN of the employees concerned shall be reflected in the PSIPOP.

- 3.3 All entries shall be certified correct by the Administrative/Human Resource Management Officer and approved by the Head of Agency. The date when the entries were certified correct and approved shall be indicated accordingly.


**4.0 Distribution of the PSIPOP**

The PSIPOP shall be accomplished in four (4) copies to be distributed to the DBM, CSC and the Commission on Audit not later than March 15, 2008. One copy shall be retained by the agency.



**5.0 Non-Compliance**

Failure to comply with the provisions of this Circular shall, pursuant to Section 57, Book VI of EO No. 292, subject the agency heads and personnel concerned to appropriate sanctions under existing budgetary laws.

  
**ROLANDO G. ANDAYA, JR**  
Secretary