RESOLUTION No. 990562

Former Commissioner Liwayway Vinzons-Chato of the Bureau of Internal Revenue and incumbent Commissioner Beethoven L. Rualo appeal from the invalidation by the Director, Civil Service Commission - National Capital Region (CSC-NCR) of the appointment (renewal) of Teresita S. Luchico as Chief Revenue Officer IV at the Bureau of Internal Revenue. The reason for such invalidation was because Luchico failed to meet the masteral degree requirement for said position.

In her appeal, then Commissioner Vinzons-Chato alleges as follows:

"1. Prior to her optional retirement from the revenue service in early 1989, Mrs. Luchico had already held the item of Chief Revenue officer IV, on a permanent basis, for at least three and a half years, from November 1985 to February 1989. She was reinstated to the same item upon her return to the Bureau in 1996, albeit on a temporary basis, due to the Civil Service requirements. A copy of Mrs. Luchico's Service Record is attached herewith as Annex 'A'.

"2. While Mrs. Luchico does not possess a Masteral Degree, her experience as a revenue official has served her well in the discharge of her duties and functions. We are of the firm belief that her lack of a Master's degree has in no way prejudiced the quality of her service to the Bureau; indeed, the knowledge and experience she gained over years of dedicated service are certainly comparable to those of any Master's degree holder.

"She has, in fact, recently been designated as Head Revenue Executive Assistant of the Bureau's Policy and Planning Service by virtue of Revenue Travel Assignment Order No. 35-98 (copy attached herewith as Annex 'B'), a career advancement that has long been
forthcoming, in view of her exemplary service to the Bureau. Prior to such designation, she was the Head of the Technical Staff of Deputy Commissioner, Estelita C. Aguirre, where she was, by all accounts, a highly dedicated and effective worker.

"3. Mrs. Luchico is a holder of an ECONOMIST Examination Rating, aside from her other civil service eligibilities, and is one of the very few revenue officials to possess such a qualification. At a time when the government is in urgent need of economists and experts in its allied fields, to compel Mrs. Luchico to leave the revenue service is to deny the Bureau her much-needed services in this field of discipline.

"In point of fact, Mrs. Luchico's designation as Head Revenue Executive Assistant of the Policy and Planning Service was premised not only on her achievements as a revenue official, but also on her qualifications as an economist. The nature of the Service's responsibilities, particularly with regard to the crucial function of annual collection forecasting, require the unique knowledge and insights of an economist, Mrs. Luchico has so ably provided. She has, in truth often been designated as the Bureau's official representative to meetings held at the Department of Finance to discuss the effect of the country's economic situation on the Bureau's overall performance, or to assess the Bureau's position and capabilities in light of IMF requirements, which task she has accomplished with consummate skill.

"4 Mrs. Luchico's application for Career Executive Service (CES) eligibility is already in process. She passed the Management Aptitude Test Battery given by the CES Board last December 8, 1996, and is scheduled to undergo the second stage of the eligibility process, the Assessment Center, on June 19 to 21, 1998. A copy of the letter dated 27 January 1998 of CES Executive Director Elmor D. Juridico, informing Mrs. Luchico of this development, is attached herewith as Annex 'C'.

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Likewise, Commissioner Rualo stated as follows:

"Without a doubt, to remove Mrs. Luchico from her position would constitute a grave disservice to the Bureau. She has become an integral part of the Bureau's management, and a vital contributor in our efforts to improve and enhance our policy and planning functions. She brings to her duties and responsibilities more than fifteen years of experience in these allied fields, to say nothing of her knowledge and skills in the field of economics. She is a permanent member of the Bureau's technical team that attends Congress' public hearings on the Bureau's budgetary needs and revenue performance, and hers is an essential role in the Bureau's periodic meetings with the Technical Missions of the International Monetary Fund. We firmly believe that her expertise and leadership skills are more than comparable with those of any Master's degree holder, and that the Bureau should not be deprived of her talents, capabilities and dedication to duty on the strength of this single consideration.

The minimum requirements prescribed by the Qualification Standards Manual for the position of Chief Revenue Officer IV are as follows:

- **Education**: Master Degree
- **Experience**: 4 years in position/s involving management and supervision
- **Training**: 24 hours of training in management and Supervision
- **Eligibility**: Career Service (Professional)
Second Level Eligibility

The qualifications of Luchico at the time of the issuance of her appointment (renewal) as Chief Revenue Officer IV effective March 6, 1998 issued and approved under the CSC Accreditation Program as follows:

Education: A.B. Economics; Certificate in Development Economics

Experience: Chief Revenue Officer III,
02-01-82 to 01-01-85
Chief Revenue Officer IV,
08-01-85 to 08-01-88

Chief Revenue Officer IV,
03-07-96 to 11-01-97

Training: IMF Course on Public Finance/Seminar
On Tax Research/Change of Management Seminar

Eligibility: Career Service Professional

From the foregoing, Luchico meets all the requirements of the position except the educational requirement of a Masteral Degree for said position. Records, however, show that Luchico is a graduate of A.B. Economics and possesses a Certificate in Development Economics. Verification with the Training Coordinator of the University of the Philippines, School of Economics, through Ms. Rosemarie Pascual shows that the Certificate in Development Economics of Luchico from May 22, 1972 to April 25, 1973 is not equivalent to a masteral degree. However, in 1995 onwards, the same Program in Development Economics has been considered a masteral degree, to meet the directive of the Civil Service Commission for Division Chief positions. San Pascual also made mention that the Development
Economics Program in 1972 to 1973 is the same as the masteral degree substance-wise. Moreover, Luchico's certification in development economics has a total of 29 units for both semesters compared to the 24 units of course work in the masteral program.

Likewise, in a letter dated June 11, 1998, then Commissioner Chato argued, among other things, that while Luchico does not possess a Masteral Degree, her experience as a revenue official has served her well in the discharge of her duties and functions and the knowledge and experience she has gained over years of dedicated services are certainly comparable to that of any Master's degree holder. She further represented that she is scheduled to undergo the second stage of the Career Executive Service (CES) eligibility process.

Also, Commissioner Rualo in his letter dated December 17, 1998, asserted that "without doubt to remove Mrs. Luchico from her position would constitute a grave disservice to the Bureau. She has become an integral part of the Bureau's management, and a vital contribution in our efforts to improve and enhance our policy and planning functions."

Thus, on the issue whether or not the Certificate in Development Economics obtained by Luchico may be considered equivalent to a Masteral Degree, the Commission is inclined to consider it as one. The Certificate in Development Economics from the School of Economics of the University of the Philippines is substantially on equal footing with that of a Master's Degree. Furthermore, the ends of public service would be well served with the approval of Luchico's appointment.

Thus, the invalidation of Luchico's appointment to the position of Chief Revenue Officer IV by CSC-NCR is reversed.

WHEREFORE, the appeal for the recall of the invalidation of the appointment of Teresita S. Luchico as Chief Revenue Officer IV is hereby granted. The CSC-NCR is hereby directed to reflect in its records this decision of the Commission.

Quezon City, MAR 03 1999
(SGD.) THELMA P. GAMINDE
Commissioner

(SGD.) CORAZON ALMA G. DE LEON
Chairman

O.B.
JOSE F. ERESTAIN, JR.
Commissioner

Attested by:

(SGD.) ARIEL G. RONQUILLO
Director III

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