



Republic of the Philippines
CIVIL SERVICE COMMISSION

GUMTANG, Maeste
Re: Lawyers Qualification
to Chief Accountant Position
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991472

RESOLUTION No. _____

Maeste J. Gumtang, Army Chief Accountant, Accounting Services, Office of the Assistant Chief of Staff, G6, Philippine Army, Fort Bonifacio, Makati, seeks clarification as to whether or not a CPA/Lawyer could be promoted to Chief Accountant absent a Masteral Degree.

The request of Gumtang reads, as follows:

"We would like to seek clarification on Resolution No. 98-0577 specially para(sic) 2...."

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"Our Chief Civilian Personnel Officer believes that a lawyer who will be promoted as chief of the legal division (SG 24) does not need a Masteral Degree but a CPA/Lawyer could not be promoted to Chief Accountant (SG 24) if he or she has no Masteral Degree."

"We are requesting for your kind guidance as our office believes that a CPA/Lawyer is more qualified to be promoted to Chief Accountant (SG 24) than a CPA with Masteral Degree. They believe that passing the BAR is more challenging than just defending a thesis and that government Accounting is an accounting of laws and a CPA/Lawyer can best interpret(sic) the provisions of Laws."

"I am retiring this August 3, 1999 and our office is already deliberating on who will succeed me, that your guidance will be highly appreciated..."

Pertinent portions of CSC Resolution No. 98-0577, dated March 25, 1998, cited in Gumtang's letter, read, as follows:

"WHEREAS, CSC Resolution No. 91-1560 provides that starting January 1, 1995, except for full pledged lawyers and Doctors of Medicine, all appointees to division chief positions (SG24) or equivalent rank must possess a Masteral degree in addition to the eligibility and experience requirements;

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"NOW WHEREFORE, the Commission RESOLVED as it hereby resolves to suspend the implementation of the Master's degree requirement for CPA's occupying positions, with salary grade 24, for two years from January 1, 1998 with allowable extension for another year, provided that such appointments shall be subject to the proviso that the appointees do not enjoy security of tenure."

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It is clear from the aforecited resolution that lawyers are exempt from the requirement of a Masteral Degree in order to be appointed to division chief positions (SG 24) or equivalent rank. The position of Chief Accountant (SG 24) is one of equivalent rank to a division chief position. Hence, a lawyer can be appointed thereto even without possessing a Masteral Degree.

Furthermore, Section 7 of CSC Memorandum Circular No. 01, s. 1997 states:

"7. The degree of Doctor of Medicine, Bachelor of Laws, Doctor of Dental Medicine/Dental Surgery, and Doctor of Veterinary Medicine shall be considered the appropriate educational attainment for appointment to Division Chief positions."

It is apparent from the aforequoted circular that a lawyer may be appointed to a Division Chief position, as the degree of Bachelor of Laws may be considered appropriate educational attainment for such positions.

The Commission would like to emphasize the fact that CSC Resolution 98-0577 was rendered precisely in order to suspend the implementation of the Master's degree requirement for CPA's occupying positions with salary grade 24. It is therefore clear that all CPA's can be appointed to said positions for two years from January 1, 1998 with allowable extension for another year, provided that such appointments shall be subject to the proviso that the appointees do not enjoy security of tenure.


Considering the foregoing premises, under the situation presented by Gumtang, a CPA/Lawyer may definitely be appointed to the Chief Accountant position even without a Masteral degree.

WHEREFORE, the Commission hereby rules that full-fledged CPA-Lawyers may be appointed to Chief Accountant positions even if they do not possess a Masteral Degree.

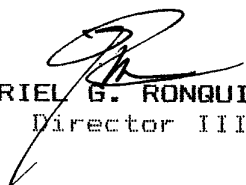
Quezon City, **JUL 06 1999**


JOSE F. ERESTAIN, JR.
Commissioner


CORAZON ALMA G. DE LEON
Chairman


THELMA P. GAMINDE
Commissioner

Attested by:


ARIEL G. RONQUILLO
Director III

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