

Republika ng Pilipinas  
(Republic of the Philippines)  
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS  
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)  
Maynila

July 13, 1989

DECS O R D E R  
No. 64, s. 1989

POLICIES ON APPOINTMENT TO ACCOUNTANT POSITIONS  
IN THE GOVERNMENT

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors/Cultural Agency Directors  
Regional Directors  
Chiefs of Services and Heads of Units/Centers  
Schools Superintendents  
Presidents, State Colleges and Universities  
Vocational School Superintendents/Administrators

1. Inclosed is a copy of Memorandum Circular No. 25, s. 1989, of the Civil Service Commission prescribing the policies on appointment to various Accountant positions in the government.
2. Please be guided accordingly.

(SGD.) LOURDES R. QUISUMBING  
Secretary

Incl.:  
As stated

Reference:  
None

Allotment: 1-2-3-d--(M.O. 1-87)

To be indicated in the Perpetual Index  
under the following subjects:

APPOINTMENT, EMPLOYMENT, REAPPOINTMENT  
BUREAUS & OFFICES  
OFFICIALS  
POLICY

(Inclosure to DECS Order No. 64, s. 1989)

Republika ng Pilipinas  
KOMISYON NG SERBISYO SIBIL  
(Civil Service Commission)  
Quezon City

MC No. 25, s. 1989

MEMORANDUM CIRCULAR

TO : ALL HEADS OF DEPARTMENTS, BUREAUS AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, STATE COLLEGES AND UNIVERSITIES, INCLUDING GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS

SUBJECT : Policies on Appointment to Accountant Positions in the Government

Pursuant to CSC Resolution No. 69-436, dated June 27, 1989, and the pertinent provisions of Presidential Decree No. 692, otherwise known as the Revised Accountancy Law of 1976, the following policies on appointment to various Accountant positions in the Government are hereby adopted:

1. General Policy

1.1 A civil service eligibility resulting from the board examination for CPA (RA 1060, as amended), shall be required for those who will be appointed for the first time to any second level position in the Accounting or Corporate Accounting Group.

1.2 Therefore, a non-CPA who holds, in a permanent capacity, a second level position falling in any of the Groups mentioned in Item 1.1 hereof, may still be appointed/promoted permanent to any higher Accountant position, provided he possesses a relevant second level eligibility and is a holder of a BS in Commerce or BS in Business Administration degree, major in Accounting or any BS degree but has earned as many Accounting units as an Accounting major.

However, his promotion to any of the following positions will not be allowed:

1.2.1 Highest Accountant position in the Department. For this purpose, the following agencies are considered as Departments:

- a. Bureau of Internal Revenue
- b. Bureau of Customs
- c. Land Transportation Office
- d. Constitutional Commissions
- e. Supreme Court
- f. Court of Appeals
- g. Sandiganbayan
- h. Ombudsman
- i. Senate of the Philippines
- j. House of Representatives
- k. Securities and Exchange Commission
- l. National Statistics Office
- m. Such other offices where:

(1) The head has the power to appoint; and

(2) The volume of financial transactions is as large as, or comparable to, any of the offices above mentioned.

1.2.2 Chief Corporate Accountant II or Chief Financial Analyst in government-owned or controlled corporations with original charters; or

1.2.3 Chief Accountant or Chief of the Accounting Division in First Class Provinces or Highly Urbanized Cities identified in National Budget Circular No. 385, dated November 12, 1986, namely: Manila, Quezon City, Caloocan City, Pasay City, Makati, Mandaluyong, San Juan, Pasig, Paranaque, Marikina, Las Pinas, Muntinlupa, Pateros, Taguig, Malabon, Navotas, Valenzuela, Baguio City, Olongapo City, Bacolod City, Iloilo City, Cebu City, Zamboanga City, Butuan City, Cagayan de Oro City, Davao City, and Iligan City; those that may further be identified as such in subsequent National Budget Circulars, and other Chartered Cities.

Incumbents of First level positions who were given second level items in the Accounting/Corporate Accounting Group in accordance with the reorganization undertaken pursuant to Proclamation No. 3, dated March 25, 1986, or from Presidential Executive Orders issued in relation to Article XVIII (Transitory

Provisions), Section 16 of the 1987 Constitution, may be considered holders of Accountant positions for purposes of Item 1.2 hereof. Appointments issued pursuant to subsequent reorganizations whether by Executive fiat or by Legislative enactment shall be subjected to the conditions of Item 1.1 hereof.

2. Appointment for the first time, of a non-CPA to any second level position falling in the Accounting/Corporate Accounting Group may be allowed in local government units not falling in paragraph 1.2.3 hereof provided the appointee:

2.1 Is a holder of a BS in Commerce or BS in Business Administration degree, Accounting major, or any BS degree but has earned as many Accounting units as an Accounting major;

2.2 Possesses a relevant second level eligibility;

2.3 May only be promoted up to Assistant Chief Accountant or Assistant Chief of Accounting Division.

If the non-CPA identified herein transfers to a national government agency, a government owned or controlled corporation, or any of the highly urbanized cities, or First Class Provinces, he shall be considered as entering the government service for the first time for which the conditions of Item 1.1 hereof will be applied.

3. In the implementation of the reorganization resulting from Proclamation No. 3, dated March 25, 1986, or from Presidential Executive Orders issued in relation to Article XVIII (Transitory Provision), Sec. 16 of the Constitution mentioned in the last paragraph of Item 1.2 hereof, those holding Accountant positions in a permanent capacity may still be appointed permanent, even to the highest Accountant position in the agency, provided that the appointee is the incumbent of a next lower position at the time of reorganization.

All policies, rulings and issuances inconsistent herewith are deemed superseded or amended, accordingly.

This Memorandum Circular shall take effect immediately.

June 27, 1989, Quezon City.

(SGD-) PATRICIA A. STO. TOMAS  
Chairman

A true copy