NATIONAL ADMINISTRATIVE REGISTER · FEBRUARY 23, 1990

RESOLUTION No. 104

PRC BOARD OF ACCOUNTACY, February 23, 1990

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WHEREAS, the Civil Service Commission (CSC) Resolution No. 87-388 dated October 20, 1987 thereof, adopted policies that R.A. 1080 (CPA) eligibililty be required for appointment as Accountant and for higher positions in Allied Occupational groups, the duties of which involve the practice of Accountancy as defined in P.D. 692 — "The Revised Accountancy Law", in the government agencies, as well as to the position of Chief Accounting Division in second and lower class cities, provinces and municipalities;

WHEREAS, the CSC issued on October 20, 1987 Memorandum Circular No. 17, Series of 1987 implementing the said Resolution and issued on June 27, 1989 Memorandum Circular No. 25 allowing a NON-CPA for appointment or promotion to a permanent accountant position, provided that he/she possesses the relevant second level CS eligibility and is a holder of a Bachelor of Science in Commerce or Bachelor of Science in Business Administration degree major in Accounting or any B.S. degree major in accounting;

WHEREAS, Section 3, Article I of P.D. 692 states, in part, to wit "A Certified Public Accountant shall be considered in the practice of his profession x.x.x if he holds or is appointed to a position in the accounting occupational group in the government or in government-owned or controlled corporations, including those performing proprietary functions, where a civil service eligibility as a Certified Public Accountant is a pre-requisite.";

WHEREAS, Resolution No. 87-388 and Memorandum Circular No. 17 are more in keeping with Sec. 3, Art. I of P.D. 692 than Memorandum Circular No. 25, inasmuch as R.A. 1080 (CPA) eligibility is a pre-requisite therein to the appointment to, or holding of, a position in the accounting occupational group, the duties of which involve knowledge and practice of accounting and auditing principles and procedures;

WHEREAS, Memorandum Circular No. 25 runs counter to the CSC's call for a "blueprint for the information and professionalization of the civil service", does not attract and maintain a corps of competent and highly skilled professionals in the civil service, does not promote and maintain professionalism, competence, and merit system in public personnel administration and does not enhance further the level of performance in public fiscal management services;

WHEREAS, the Board of Accountancy and the Professional Regulation Commission will be deprived of the opportunity to regulate government personnel in the accounting occupational group whose duties involve the knowledge and practice of accounting and auditing principles and procedure if Memorandum Circular No. 25's implementation is not aborted;

WHEREAS, Memorandum Circular No. 25 is not only adverse to the professionalization of civil service but is also a setback against the standard of the accountancy profession;

NOW, THEREFORE, IN VIEW OF THE FOREGOING, the Board RESOLVED, as it hereby RESOLVES, to adopt and sustain CSC Resolution No. 87-388 and Memorandum Circular No. 17 as the appropriate construction and application of Sec. 3, Art. I of P.D. 692 — "The Revised Accountancy Law" and to move for the

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reconsideration of CSC Memorandum Circular No. 25, as it is not only incongruent with the letter and spirit of the said Sec. 3, Art. I of P.D. 692, but is likewise prejudicial to the thousands of unemployed CPA's whose interest must prevail over that of the few non-CPAs aspiring for appointment and/or promotion.

This Resolution shall take effect immediately.

Adopted: 23 Feb. 1990

(SGD.) HERMOGENES P. POBRE
Chairman

(SGD.) LUPO S. RAMOS
Vice-Chairman

(SGD.) PURIFICACION A. UNTALAN
Member

(SGD.) GUILLERMO A. CRUZ
Member

(SGD.) JESUS A. CASIÑO
Member

(SGD.) ALEJANDRO C. REYES
Member

(SGD.) EDUARDO B. DE GUIA
Member

Approved as part of the Rules and regulations governing the practice of Accountancy in the Philippines , this 23rd day of February 1990.

(SGD.) JULIO B. FRANCIA, JR.
Commissioner

(SGD.) ROSALINDA A. VICENTE
Associate Commissioner

(SGD.) MARIANO A. MENDIETA
Associate Commissioner

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