

ZENAIDA BOLOR CHANG, PETITIONER, VS. CIVIL SERVICE COMMISSION AND BUREAU OF INTERNAL REVENUE, RESPONDENTS.*G.R. No. 86791. November 26, 1990*

Ponente: NARVASA, J.

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More than once has this Court ruled that as regards appointments to the government service extended by the official legally authorized to make the same, the Civil Service Commission may not and should not substitute its judgment for that of the former as to the appointee's qualifications and fitness, as long as the appointee's possession of the minimum requisites prescribed for the position is otherwise shown.[1] It will so rule once again in this case.

The Bureau of Internal Revenue was reorganized in 1987 pursuant to Executive Order No. 127. To "assist the appointing authority in the judicious selection and placement of personnel in the reorganization," the Civil Service Commission created a Placement Committee, and among other things authorized "a representative of the CSC * * (on request) to render assistance to the committee." [2]

Prior to the reorganization, petitioner Zenaida Chang was the Chief of the Fiscal Operations Branch of Revenue Region R-B1, Quezon City. The new plantilla drawn up in line with the reorganization, converted her position to Chief Revenue Officer (CRO) III; and the Placement Committee -- applying the guidelines laid down by the CSC,[3] and then assisted by the CSC representative, Assistant Director Leticia Bugtong -- recommended that Chang be appointed to the new office. The same recommendation was made by Chang's immediate superior, the Regional Director, Revenue Region (RR) No. 4-B1, Quezon City.

The recommendation was protested by a certain Atty. Tito R. Pintor, who claimed to be better qualified for the position of CRO III. BIR Commissioner Bienvenido A. Tan, Jr. opined that the protest was premature considering that "the promotional appointment of Ms. ** Chang to the position of Chief Revenue Officer III has not yet been made." In any case, Commissioner Tan pointed out, "a comparison of the qualification, training and experience of the protestant and protestee will readily show that protestee Chang edges protestant Pintor in training and experience to the alleged proposed contested position **," (considering among other things that) she has been actually discharging the functions of the Chief, Fiscal Operations Branch, Revenue Region No. 4-B1, BIR, Quezon City **." [4]

Commissioner Tan thereafter appointed Chang permanent CRO III retroactive to November 11, 1987. The appointment was approved as permanent by the CSC.[5] Atty. Pintor renewed his protest, this time before the BIR Reorganization and Appeals Board, on February 24, 1988; but the latter resolved the protest against him, by resolution dated May 10, 1988.[6]

This did not end petitioner Chang's travails, however, for another protest was filed with the BIR Reorganization Appeals Board (BIR-RAB). The second protest was presented by Anthea A. Maderazo, who also asserted a preferential right to be appointed CRO III on account of her allegedly superior qualifications.

The BIR-RAB ruled against Ms. Maderazo. She appealed to the CSC. The CSC dismissed her appeal, by Resolution promulgated October 28, 1988,[7] but affirmed "her appointment to the position of Revenue Enforcement Officer pursuant to Executive Order 127, which is comparable to her former position of Revenue Fiscal Officer." However, the CSC revoked petitioner Chang's appointment as CRO III "in the interest of justice and fairness." According to the CSC-

" * * (although) her education and eligibility meets the minimum requirements of the Chief Revenue Officer III position, she failed to meet the minimum experience requirement of the subject position. Her eight (8) months service as Revenue Document Processor of the Bureau prior to its reorganization fall short of the 5 years experience requirement of the positions."

The Commission thus directed "her appointment to any other position in the new staffing pattern of the Bureau, where her qualifications are best fitted, which in no case (should be) lower than her former position before the BIR reorganization."

Chang filed a motion for reconsideration dated November 18, 1988, contending that her nine-year experience as Chief Accountant II of the Professional Regulations Commission invested her with the requisite minimum experience.[8]

Chang's immediate superior, the Regional Director, Revenue Region 4-B1, filed a "Supplemental Memorandum to ** (Chang's) Motion for Reconsideration **," dated November 18, 1988, asserting that the records -- which, it was intimated, were not then before the CSC -- do show Chang's fulfillment of the prescribed experience requirement. BIR Commissioner Tan also asked that the decision be reconsidered, in a letter to the CSC Chairman dated December 17, 1988. Tan pointed out inter alia that -

" ** (Chang's) experience as Chief Accountant as per certification issued by the Professional Regulations Commission ** is sufficient to consider her to the position of Chief Revenue Officer III since she was also in--charge of various revenue operations activities and planning for more than nine (9) years which is more than the required minimum five (5) years experience for the position. Her duties and responsibilities in the Professional Regulations Commission as Chief Accountant as can be gleaned from the certification issued by it are the same duties and responsibilities she is performing as Chief Revenue Officer III, Fiscal Operations Branch, Revenue Region No. 4-B1, Quezon City (see RAO 3-87 hereto attached and certification of the Chief, Adm. Branch).

* * * * *

"She corrected the deficiencies cited in the COA Annual Audit Report on the fiscal operations of the BIR, RR-4-B1, Q.C. for the calendar year 1985 bearing on weak internal control pertaining to the financial operations of the Region. This aspect of the COA audit report influenced greatly the Regional Director in favoring Mrs. Chang over the OIC, as well as the former Assistant Chief of the Fiscal Operations Branch."

The CSC declined to reconsider its Resolution of October 28, 1988.[9] It declared that -

" ** (Chang's) more than five (5) years experience as Chief Accountant in the PRC cannot be considered in her favor, as this is not the kind of experience the Qualification Standard for Chief Revenue Officer III position requires.

"The nature of the functions of said position relates more on the application of tax or revenue laws, the determination of the kind and extent of taxes due and collectible and the performance of functions which directly involve revenue operations activities in the Bureau itself which makes the functions and responsibilities thereof broader in scope than that of the Chief Accountant."

Impugning these rulings of the CSC, and seeking their annulment, petitioner Chang has appealed to this Court.

The whole question really is, whose assessment should be deemed decisive on whether or not, in light of the undisputed facts, Chang possesses the requisite five-year experience prescribed for the position of Chief Revenue Officer III in the Bureau of Internal Revenue: the assessment of the BIR head and of Chang's immediate superior, or that of the Civil Service Commission.

The immediate, commonsensical answer would seem to be: that of the former, since it may be reasonably assumed that the BIR Commissioner and the Regional Director, under whom Chang will render services as CRO III, know best the precise nature and extent of the services required of her and her ability to render them, based not only on her past work record but her actual, observed performance.

The answer is one that reflective analysis of the relevant factors confirms. The minimum qualifications for Chang's office laid down in the Revised Qualification Standards drafted by the BIR itself are the following:

EDUCATION Bachelor's degree in Commerce or Business Administration, major in Accounting or Management; Bachelor's degree relevant to the job;

EXPERIENCE Five (5) years of progressively responsible experience in various revenue operations activities or other related works which must include planning, coordinating and supervising revenue operations activities;

CIVIL SERVICE CPA, Bar, Career Service (Prof.) or relevant Second

ELIGIBILITY Level eligibility.

The officers of the Bureau of Internal Revenue would seem to be the best qualified to interpret the norms thus laid down, which they had themselves drafted, or helped to formulate. Now, as to the factor of experience, about which the controversy at bar revolves, the BIR officials have evidently considered Chang's nine-year stint in the Professional Regulations Commission, her last position there being Chief Accountant II, as equivalent to work "related" to revenue operations activities, including "planning, coordinating and supervising" the same. Moreover, as the Solicitor General stresses, Chang's "duties, functions and responsibilities as PRC Chief Accountant for almost eight years prior to her 8 months working stint with the BIR" are well nigh identical to, or reveal "a one to one correspondence" with, those specified for CRO III of the BIR. Her duties and functions in the PRC included the following:[10]

- 1) implement fiscal policies and plans of the agency;
- 2) prepare income or revenue estimates for budget consideration;
- 3) plan, coordinate and supervise revenue operation activities;
- 4) undertake the accounting operations and budget activities of the agency;
- 5) supervise preparation of financial plans;
- 6) certify to the correctness of accounts and availability of funds;
- 7) plan and implement procedures for internal control purposes;
- 8) coordinate with various government agencies in the effective implementation of government financial policies;
- 9) determine whether all revenues due the government are duly accounted for;
- 10) verify and certify as to the authenticity of supporting documents of all money claims;
- 11) prepare memoranda and sign correspondence regarding financial or fiscal operations.

All things considered, the Court is satisfied that petitioner Chang's qualifications for the office of CRO III were correctly analysed, weighed and rated by the BIR officials concerned, and that the CSC in effect is here attempting to substitute its judgment on the matter for that of the former. In doing so, respondent CSC has exceeded its authority. The CSC is not a co-manager, or surrogate administrator of Government offices and agencies. Its function and authority are limited to approving or reviewing appointments to determine their concordance with the requirements of the Civil Service Law.[11]

In the determination of this question, the views and conclusions of the appointing authority should be accorded no little respect, and should not be lightly disregarded and set aside. Those views and conclusions may be rejected and overruled only when shown to be clearly in error or attended by bad faith or other improper motives or considerations; and reasonable differences in the appraisal of qualifications should be resolved in favor of the appointing authority which, after all, will avail of the appointee's services, deal with him on a day-to-day basis, and be generally responsible for him. Quite recently, the Court en banc had occasion to point out that "the determination of who among several candidates for a vacant position has the best qualifications is vested in the sound discretion of the Department Head or appointing authority and not in the Civil Service Commission. * * Given the demands of a certain job, who can do it best should be left to the Head of the office concerned provided the legal requirements for the office are satisfied. The Civil Service Commission cannot substitute its judgment for that of the Head of Office in this regard." [12]

WHEREFORE, the petition is GRANTED. The challenged Resolutions of the respondent Civil Service Commission in CSC Case #61 promulgated on October 28, 1988 and on January 11, 1989 are ANNULLED AND SET ASIDE, and petitioner's appointment as Chief Revenue Officer III, G-27, of Revenue Region 4-B1, Quezon City, effective as of November 1, 1987, is UPHeld AND AFFIRMED. No pronouncement as to costs.

SO ORDERED.

Fernan, C.J., Melencio-Herrera, Gutierrez, Jr., Cruz, Paras, Gancayco, Padilla, Bidin, Sarmiento, Griño-Aquino, Medialdea, and Regalado, JJ., concur.

Feliciano, J., on leave.

[1] SEE *Luego v. CSC*, 144 SCRA 325, and other cases cited in footnote 11, *infra*

[2] Memorandum Circular No. 10, s. 1986

[3] *Supra*

[4] Rollo, pp. 24-25: 2nd Indorsement, Jan. 26, 1988

[5] *Id.*, p. 26

[6] *Id.*, p. 27

[7] *Id.*, pp. 18-20

[8] *Id.*, pp. 29-38

[9] By resolution prom. Jan. 11, 1989: Rollo, pp. 21-23

[10] Annex J, petition

[11] *Luego v. CSC*, 144 SCRA 325 (footnote 1, *supra*); *Central Bank of the Philippines, et al. v. Civil Service Commission, et al.*, G.R. Nos. 80455-56, April 10, 1989, and *Maximo Gabriel v. Hon. Eufemio Domingo, et al.*,

etc., G.R. No. 87420, September 17, 1990; See also, Resolutions in *Pintor. v. Tan*, G.R. Nos. 84022 and 85804, March 9, 1989; *Saet v. Alvarez*, G.R. No. 82862, Sept. 26, 1988; *Remigio v. Chairman, Civil Service Commission*, G.R.No. 86324, July 6, 1989; *Cacatian v. Civil Service Commission*, G.R. No. 87343, July 18, 1989; *Galura v. Civil Service Commission*, G.R. No. 85812, June 1, 1989; *Zulueta v. Mamangun*, G.R. No. 85941, June 15, 1989;

[12] *Gaspar v. Court of Appeals, et al.*, G.R. No. 90799, prom. Oct. 18, 1990

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