

## **EN BANC**

**[ A.M. No. 00-3-01-CTA, September 29, 2000 ]**

**RE: REQUEST OF PRESIDING JUDGE ERNESTO D. ACOSTA OF THE COURT OF TAX APPEALS FOR UPGRADING OF THE POSITIONS OF ADMINISTRATIVE OFFICER V (SG 24) TO CHIEF JUDICIAL STAFF OFFICER (SG 25) AND FINANCIAL MANAGEMENT OFFICER II (SG 24) TO CHIEF JUDICIAL STAFF OFFICER (SG 25)**

### ***RESOLUTION***

**YNARES-SANTIAGO, J.:**

On February 21, 2000, Judge Ernesto D. Acosta, Presiding Judge of the Court of Tax Appeals, wrote a letter addressed to the Chief Justice requesting for a reclassification and upgrading of the positions of Administrative Officer V and Financial and Management Officer II, both with Salary Grade 24, to Chief Judicial Staff Officer with Salary Grade 25. The request was made in order to keep said positions at par with their counterpart positions of other collegiate courts in the judiciary and maintain the hierarchical order of positions pursuant to the Resolution of the Supreme Court in A.M. No. 99-5-189-SC dated August 25, 1999. In support of his request, Judge Acosta averred that the salary increase that the upgrading will necessitate can be funded from the savings of the Court.

In a Memorandum dated March 13, 2000, the Court Administrator recommended the approval of the aforesaid request, based on the following observations:

- a. In its Resolution dated 25 August 1999 in A.M. No. 99-5-18-SC, the court in approving the upgrading of various position titles of Chief of division with SG 24 to the position of Chief Judicial Staff Officer with SG 25, considered the facts that the Chief of Divisions are under the supervision only of higher authorities and not of a particular office/service; offered a wider latitude of judgment and even bear a greater burden of responsibilities. Moreover, the appointment of said Division Chiefs requires the possession by the appointee of a Master's Degree in addition to the requisite Bachelor's Degree, experience and eligibility, whereas the position of chief Judicial Staff Officer does not call for such qualifications.
- b. Republic Act No. 6758, otherwise known as the "Compensation and Position Classification Act of 1989," declares it the policy of the State "to provide equal pay for substantially equal work and to base differences in pay upon substantive differences in duties and responsibilities, and qualification requirements of the position."

It appears that the Chief of Divisions of both the Court of Appeals and the Court of Tax Appeals have the same duties and responsibilities.