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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)

SYNOPSIS

Judge Ernesto D. Acosta, Presiding Judge of the Court of Tax Appeals, wrote the Chief Justice requesting for the reclassification and upgrading of the positions of Administrative Office 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. Judge Acosta also averred that the salary increases the upgrading will necessitate can be funded from the savings of the Court. The Court Administrator recommended the approval of the request. The Court referred the matter of the Office of the Administrative Services of the Supreme Court for comment.

The Supreme Court granted the aforesaid request of Judge Acosta. The Court took note of the comment of the Acting Chief of the Office of the Administrative Services that the upgrading of the two positions in the Court of Tax Appeals will not disturb the hierarchical order of positions in the judiciary and will keep the incumbents thereof at par with their counterparts in other collegiate courts, and the funds needed to implement such increase can be funded with the savings of their Court.

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SYLLABUS

POLITICAL LAW; ADMINISTRATIVE LAW; REPUBLIC ACT NO. 6758 (COMPENSATION AND POSITION CLASSIFICATION ACT OF 1989); PROVIDES FOR EQUAL PAY FOR SUBSTANTIALLY EQUAL WORK; APPLICATION IN CASE AT BAR. – 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." The Administrative Officer V in the Court of Tax Appeals is presently the Chief of Administrative Division and supervises various sections such as the Personnel, Property, Cash, Janitorial Services and Security. The Financial and Management Officer II is presently the Chief of the Financial Management Division which comprises the Budget and Accounting units. The aforesaid Chiefs of Division are under the direct supervision of the Presiding Judge and as such, are integral staff positions. Considering that the: (a) upgrading of the two (2) positions in the Court of Tax Appeals will not disturb the hierarchical order of positions in the judiciary and will keep the incumbents thereof at par with their counterparts in other collegiate courts; and (b) funds needed to implement such increase can be funded with the savings of their Court, it is respectfully recommended that the request be granted effective January 1, 1999 in line with this Court's resolution dated August 25, 1999.

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

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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.

This Court, by Resolution dated March 21, 2000, referred the matter to Atty. Eden Candelaria, Acting Chief, Office of Administrative Services of the Supreme Court, for comment. Accordingly, Atty. Candelaria submitted her comment on April 26, 2000.

As stated therein, the instant letter-request was prompted by our Resolution in A.M. 99-5-18-SC dated August 25, 1999,

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wherein we upgraded, *inter alia*, various position-titles of Chief of Division of the Court of Appeals, with SG 24, to the position of Chief Judicial Staff Officer, with SG 25. There, we held:

As a consequence of the Judiciary's fiscal autonomy which is a guarantee of full flexibility to allocate and utilize our resources with wisdom and dispatch that our needs may require (*Bengzon vs. Drilon*, 208 SCRA 133 [1992]), this Court opts to upgrade the ranks, salaries, and privileges of some of the positions in the Court of Appeals, in accordance with the proper hierarchical order of positions therein, and considering the availability of funds to cover the same.

Accordingly, a close perusal of the above-stated requests as well as their consequences compels us to take the following courses of action:

1. We grant the upgrading, reclassification, or request for judicial ranking, to:

a. Division Clerks of Court (Executive Clerk of Court II) with SG 27 to CA Division Clerk of Court (Executive Clerk of Court III) with SG 28, with the rank, salary, and privileges of a Metropolitan Trial Court (MTC) Judge. As explained by Atty. Baumann, said Division Clerks of Court should be placed at par, in rank and salary, with their counterparts in the Sandiganbayan who also have the rank, salary, and privileges of an MTC judge.

b. Various position-titles of Chief of Division with SG 24 to the position of Chief Judicial Staff Officer with SG 25, considering that the chiefs of the divisions enumerated hereinabove, being under the supervision only of higher authorities such as the Clerk of Court and not of a particular office/service, exercise a wider latitude of judgment and even bear a greater burden of responsibilities. Too, 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 qualification. Further, we favorably consider Atty. Baumann's observation that funding will not be a problem because only a minimal amount of money will be needed for the implementation thereof due to the small

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number of positions involved (11 chiefs of division and 11 assistant chiefs of division).

c. Various position-titles of Assistant Chief of Division with SG 22 to the position of Supervising Judicial Staff Officer with SG 23, for the same reasons on modest and available funding stated above.

In the matter at hand, we take note of the following comment of Atty. Candelaria:

The Administrative Officer V in the Court of Tax Appeals is presently the Chief of the Administrative Division and supervises various sections such as the Personnel, Property, Cash, Janitorial Services and Security. The Financial and Management Officer II is presently the Chief of the Financial Management Division which comprises the Budget and Accounting units. The aforesaid Chiefs of Division are under the direct supervision of the Presiding Judge and as such, are integral staff positions.

Considering that the: (a) upgrading of the two (2) positions in the Court of Tax Appeals will not disturb the hierarchical order of positions in the judiciary and will keep the incumbents thereof at par with their counterparts in other collegiate courts; and (b) funds needed to implement such increase can be funded with the savings of their Court, it is respectfully recommended that the request be granted effective January 1, 1999 in line with this Court's resolution dated August 25, 1999.

We find the request to be well taken.

ACCORDINGLY, the instant request for 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, in the Court of Tax Appeals, is *GRANTED.*

SO ORDERED.

Davide, Jr., C.J., Bellosillo, Melo, Puno, Vitug, Kapunan, Mendoza, Panganiban, Quisumbing, Purisima, Pardo, Buena, Gonzaga-Reyes, and *De Leon, Jr., JJ.,* concur.