

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

April 1, 2003

**REVENUE MEMORANDUM ORDER NO. 10-2003**

**TO : All Revenue Officials and Employees**

**SUBJECT : Automatic Designation as Officer-in-Charge of  
Personnel Next-in-Rank in Certain Positions**

In the exigencies of the revenue service, where a position of Assistant Commissioner, Regional Director, Revenue District Officer and Division Chief becomes vacant through retirement/separation of the incumbent, the personnel in the office who occupy the position deemed to be next-in-rank to the vacancy is automatically designated as Officer-in-Charge.

A next-in-rank position refers to a position which by reason of the hierarchical arrangements of position in the Bureau is determined to be in the nearest degree of relationship to a higher position as contained in the Bureau's System of Ranking Positions.

An Officer-in-Charge shall immediately assume the functions of the position vacated and shall be entitled to receive representation and transportation allowance (RATA) in accordance with Section 3.5 of DBM NCC#67 dated January 01, 1992, until such time that an Officer is duly designated for the position by the Commissioner through a Revenue Travel Assignment Order.

This Order takes effect immediately.

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
**Commissioner of Internal Revenue**