



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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December 4, 2009

REVENUE DELEGATION AUTHORITY ORDER NO. 1-2010

SUBJECT : Delegation of Authority to Transfer Personnel to the Regional Director within their area of Jurisdiction

TO : All Internal Revenue Officials and Others Concerned

I. BACKGROUND

Under Revenue Memorandum Order No. 26 – 2007, Regional Directors were authorized to transfer personnel with salary grade (SG) 1 to 17 within their jurisdiction. However, then Commissioner Sixto S. Esquivias IV temporarily suspended this delegated authority of the Regional Directors through the unnumbered memorandum dated April 20, 2009.

II. OBJECTIVES

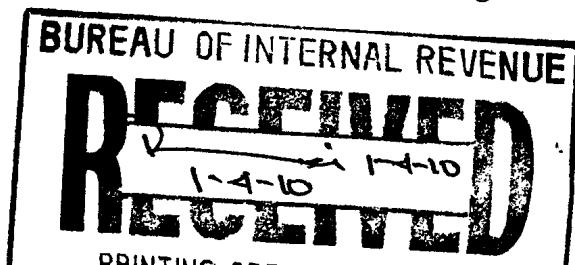
This order is issued to restore the delegated authority of the Regional Directors to transfer or re-assign revenue personnel with salary grade 17 and below under their respective jurisdictions. This will ensure the authority of the Regional Directors in the discharge of official functions on certain personnel matters and to expedite the processing of transfers within the Region in the exigency of the revenue service.

III. DELEGATED AUTHORITY TO THE REGIONAL DIRECTOR

The Regional Directors are hereby delegated with the authority to transfer or re-assign personnel with salary grade 17 and below under their respective administrative jurisdictions including regional divisions, except personnel assigned at the data units, Large Taxpayers District Office (LTDO) and Excise Taxpayers Area (EXTA).

In the discharge of this function, the following must be observed:

- a) The variance (over and under) in the personnel strength of each office/unit shall not go beyond or be less than 10% of the authorized plantilla position of the office, thus maintaining a balance and equitable distribution of personnel.
- b) The capability of personnel to perform the job assignment in the office/work unit where they shall be transferred or reassigned must be considered.



- c) The revenue personnel's Key Performance Indicators (KPIs) shall be considered in the determination of their new place of assignment.
- d) Revenue personnel must have been assigned in his present place of assignment for at least six (6) months. The counting of the six months period should start from the date of reporting for duty and not from the date of the Revenue Travel Assignment Order (RTAO) or Regional Revenue Travel Assignment Order (RRTAO).
- e) Personnel who have not reported for duty pursuant to previously issued RTAO shall not be considered for transfer without approval from the Deputy Commissioner of the Resource Management Group.
- f) Revenue Officers assigned to perform assessment or collection function shall not remain in the same assignment for more than three (3) years pursuant to Sec. 17 of the Tax Code, subject to sub-paragraph (d) hereof. Pursuant to this rule, employees with the longest period of duty shall be the first to be transferred.

The Deputy Commissioner of the Resource Management Group (RMG) must be furnished a copy of the RRTAO issued not later than fifteen (15) days from date of issuance.

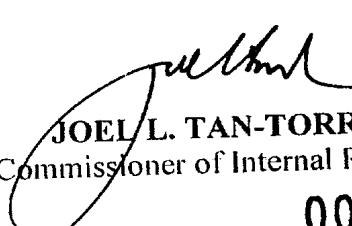
All requests for transfers not within the delegated authority of the Regional Directors, including transfers to and from different National or Regional Offices shall bear the written approval of the Concerned Heads of Office (RDOs/Division Chiefs and Regional Directors, both present and prospective) for submission to the Human Resource Development Service (HRDS) for evaluation and preparation of Revenue Travel Assignment Order (RTAO) for approval of the Commissioner.

IV. REPEALING CLAUSE

All issuances or portion thereof not consistent with this order are hereby repealed or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.


JOEL L. TAN-TORRES
 Commissioner of Internal Revenue

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